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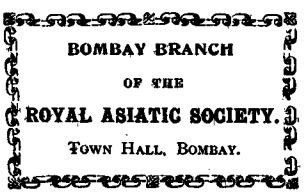

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REPORTS.

REPORTS

FROM

COMMITTEES

OF THE

108140

HOUSE of COMMONS.

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VOL. IV.

EAST INDIES—1772, 1773.

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REPORTS

ON THE STATE OF THE

EAST INDIA COMPANY.

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N° 53. Extract of Bengal General Conſultations, 2d September 1765; with Mr. Johnſtone's Letter, complaining of the Eſtabliſhment of the Society of Trade; the Diſpute ſettled by Mr. Vereſt pp. 206, 207, & 208.

N° 54. Proceedings at a Committee of New Lands, Fort William, 28th Auguſt 1765; Diſpoſition of Salt Callaries made by the Society of Trade—Regulations for Contracts in Salt - - pp. 208 & 209.

N° 55. Proceedings at a Committee of Lands, 3d September 1762; containing Orders reſpecting making and ſelling Salt - - - - - - - pp. 209 & 210.

N° 56. 57. Extract of a Letter from the SELECT COMMITTEE at Bengal to RICHARD BECHER, Eſq. Reſident at the Durbar, 15th September 1770; complaining of Deficiency in the Salt Duties—Extract of a Letter from the ſaid Committee to the Court of Directors, 12th May 1771; on the ſame Subject p. 210.

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N° 58. Extract from the Moorſhedabad Conſultations, 6th May 1771—Letter from the Superviſor of Houghly, 30th April 1771; reſpecting the Produce of Salt and the Salt Duties, for Three Years, from 1767 to 1771—Account of Government Contracts—Account of Duties on Beetle Nut ſince the Diſſolution of the Society of Trade—and Account of Duties on Tobacco - - - p. 211.

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N° 60 (a). (b). Proceedings at a Select Committee, Calcutta, 28th April 1770—Extract of Mr. BECHER's Letter, 28th March 1770, containing Accounts of Sums collected, ſince the Engliſh acceded to the Dewanny, by Ceſſes called Mut-hute, and of ſundry Expences of the Circar, with Explanations on ſome Modes of Application—Mr. Sykes's Letter to Mr. BECHER, 16th January 1769, on the ſame Subject—Reſolutions of the Committee thereon, and their Letter to Mr. BECHER, reprobating theſe Modes of applying the Revenues, and ſuggeſting Means of Reform—Accounts of what has been collected under the Head of Mhatoote, from 11th April 1766 to 10th April 1770, as tranſmitted to the SELECT COMMITTEE by Mr. BECHER, diſtinguiſhing each Year, under what Pretences the ſame was collected, and to whom paid—Extract of Bengal Select Conſultations, 1ſt February 1771, containing Statement of Ceſſes, tranſmitted from Moorſhedabad - - - - pp. 213 to 247.

N° 61. Extract of Bengal General Conſultations, 3d January 1772—Letter from the Revenue Council at Moorſhedabad, reſpecting Collections and Balances—Committee's Reply—Letter from the Accountant at Moorſhedabad, concerning Balances deemed irrecoverable - - pp. 248 & 249.

N° 62. 63. Proceedings at the SELECT COMMITTEE, Fort William, 9th May, 9th June, and 15th September 1770—Reſolution for extending the Reform in the Tax Mathute to the Province of Bahar—Letter thereon to Mr. ALEXANDER, Superviſor of Bahar—His Anſwer, with an Account of all Collections in Bahar, (Bundibuſt excepted) and for what Purpoſes—Committee's Letter to Mr. Alexander, requeſting Information for what Purpoſe, and on what Pretenſion, Lord CLIVE conferred a Salary of 1500 Rupees per Month on MAHOMED YAR CAWN—Mr. Alexander's Anſwer pp. 249, 250, & 251.

N° 64. Proceedings at Committee of Revenue, Fort William, 26th April and 30th May 1771—Extracts of Letters from the Revenue Council at Moorſhedabad, 15th April, and 23d May 1771, with the Naib Dewan's Explanation of the Khelauts, and his Sentiments on their Reduction—Alſo the Mode of keeping Accounts on this Head - - - - - pp. 251 & 252.

N° 65. 66. 67. 68. Extract of Bengal Select Conſultations, 5th October 1765 and 31ſt December 1766; with a Letter from Mahomed Reza Cawn, complaining of Obſtructions in public Buſineſs and Collection of the Revenue, by the Interference of the Gentlemen of the Factories of Dacca and Luckipore, and requeſting that neither they, nor their Dependants, be ſuffered to hold Farms, lend Money to Zemindars, nor meddle in any Reſpect with the Country Government; the Committee's Reſolution and Order to this Effect; and further enforcing thereof—Copy of a General Letter to Bengal, 23d March 1759, forbidding the Company's Covenant Servants from holding Lands directly or indirectly—Extract of a General Letter to Fort William, 13th March 1761, revoking ſuch Reſtriction—Extract of the Company's Letter to the SELECT COMMITTEE at Bengal, 17th May 1766, renewing the above Reſtriction, on Account of the Company's Servants, employed in collecting the Revenue, ſelecting the moſt profitable Lands for themſelves - - pp. 252, 253, & 254.

1773. 30th *March.*—FIFTH REPORT from the COMMITTEE of SECRECY, appointed to enquire into the State of the Eaſt India Company - - - - - - - pp. 255 to 296.

The SUBJECTS of this Report are,

That Part of the Management of the Company's Affairs at Home, which reſpects their Freight and Demurrage—The Terms of their Charter Parties—the Number of Ships they have taken up and retained, compared with the Number they have actually employed—the Quantity of Merchandize which they have imported, compared with the Tonnage which they have actually employed—the Dimenſions and Tonnage of their Ships—the Quantity of Tonnage wanted for the Outfit of each Year—the Advantage or Diſadvantage of taking up Ships in

the Number above ſtated—the Conſequences of allowing private Trade, and employing Ships in Country Voyages—the Propoſals the Company have received from Time to Time, and the Steps they have taken towards decreaſing the Number of their Ships, or diminiſhing the Expence of their Freight—the Effect of Alterations;—Together with the Committee's Obſervations thereon.

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N° 1. Copy of a Charter Party - - - - - - - pp. 264 to 277.

N° 2. Account of the Number of Ships arrived from India and China, from 1753 to 1772 incluſively, and of the Tonnage which they were chartered at, and the Tonnage which they brought; alſo particular Accounts of the Charter Party Tonnage, Surplus Tonnage, and Short Tonnage paid for, with the ſeveral Sums; likewiſe the Sums paid for Demurrage, and the Tonnage, Builder's Meaſurement, from the Year 1762 to the Year 1772 incluſively - - - - - p. 278.

N° 3. Sir Richard Hotham's Papers; containing his Reflections on the preſent State of the Eaſt India Shipping, in conſequence of ſome extraordinary Reſolutions of the Court of Directors pp. 279 to 283.

N° 4. 5. Mr. Durand's Addreſſes to the COMMITTEE of SECRECY; containing his Opinion on the Company's preſent Mode of Freighting, and the Means of retrenching the ſame—and on ſeveral Meaſures, whereby Savings may be made in the Articles of Freight and Demurrage pp. 283, 284, & 285.

N° 6. Account of China Ships which have come home fully laden (ſpecifying the Quantity of Tons, Builder's Meaſurement, and the Quantity of Tons of Merchandize, including Kintlage) for Five Years, from 1768 to 1772 incluſive - - - - - - pp. 285 & 286.

N° 7. Account of the Number of Ships hired upon Freight by the Company in the Year 1751, and from 1762 to 1772 both incluſive, diſtinguiſhing ſuch as were Abroad, ſuch as were taken up, ſuch as were at Home, and ſuch as were building; and diſtinguiſhing the Tonnage of each Ship pp. 286 to 293.

N° 8. Agreement between the Owners of Eaſt India Shipping, 12th June 1751, concerning the Limitation of Tonnage - - - - - - - - pp. 294 & 295.

N° 9. 10. 11. Letters from Sir Richard Hotham, Sir Laurence Dundas, and Alexander Hume, Eſq. to the Court of Directors and to the Chairman of the Eaſt India Company; concerning the Reſolution of the Directors, that China Ships ſhall not have Surplus Freight - - - pp. 295 & 296.

N° 12. Report of the Joint Committee of Correſpondence and Shipping, on conſidering the Subject of the above Letters - - - - - - - - - p. 296.

1773. 26th *April*.—SIXTH REPORT from the COMMITTEE of SECRECY, appointed to enquire into the State of the Eaſt India Company - - - - - - pp. 297 to 320.

The SUBJECTS of this Report are,

Several important Matters reſpecting the Revenues of Bengal and Bahar—The Removal of MAHOMED REZA CAWN from the Office of Dewan for the Province of Bengal, and of Shitabroy from the ſame Office for the Province of Bahar—The Appointment, for the preſent, of the Chiefs and Councils of Revenue at Moorſhedabad and at Patna, to the Execution of theſe Offices—Regulations for the future Management of the Revenues, and of the Khalſa or ſuperior Office of Revenue, as contained in an Extract of the General Letter from the Preſident and Council in the Revenue Department, in the Conſultations of the Revenue Committee at Fort William, and in the Proceedings of the Committee of Circuit (all inſerted in the Report)—A Statement of the Revenues of Bengal and Bahar, for the Year ending in April 1772, and an Account of the Company's Bond Debt at this Preſidency;—Together with the Committee's Obſervations thereon.

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APPENDIX.

N° 1. Copy of an Aumulnama, a written Engagement, given to the Farmers of Lands of Nuddeeh - - pp. 318. 319.

N° 2. Copies of the Pottahs, or Leaſes, to be granted by the Farmers to the Ryotts - - p. 319.

N° 3. Copy of Inſtructions, ſettled by the Committee of Circuit, to be given to the Duan of each Province or Diſtrict - - - - - - - - - pp. 319. 320.

1773. 6th *May*.—SEVENTH REPORT from the COMMITTEE OF SECRECY, appointed to enquire into the State of the Eaſt India Company - - - - - - pp. 321 to 351.

The SUBJECTS of this Report are;

The State of the Country Judicatures, throughout the Province of Bengal, as they ſubſiſted under the ancient Conſtitution of the Country; the Names and Diſtinctions of the ſeveral Courts; the Judges in each; the Laws and Rules by which they decided; under what Controul of Appeal they lay; under what Influence by the Power of the Government; and the Purity or Corruption that prevailed——How the State of theſe Judicatures have been affected or altered, by the Influence of the Company or its Servants, ſince the Decline of the Mogul Government; the Commencement of this Influence in the Revolution made by the Power of the Engliſh, which raiſed Meer Jaffier to be Nabob, and which depoſed him and ſet Coſſim Ally Cawn in his Place, when many Engliſh diſperſed themſelves over the Country, engaged in its interior Commerce, and often interfered with its Judicature and Government; its Increaſe on a third Revolution, which reſtored Meer Jaffier by the ſame Power, which influenced the whole Adminiſtration of Bengal, and rendered its Judicatures liable to be ſwayed by any powerful and intereſted Servant of the Company—New Regulations, ſince the Acquiſition of the Dewanny—Plan propoſed by the Committee of Circuit for the Adminiſtration of Juſtice—Eſtabliſhment of Courts at Calcutta and its Dependencies; their Names and Diſtinctions, their Judges, their Laws and Rules, the Mode of Appeal, their Defects, and the Remedies propoſed in India, and by Proviſions in England; concluding with ſome Information relative to the Rate of Intereſt allowed in the Courts of that Country;—Together with the Committee's Obſervations thereon.

APPENDIX.

N° 1. The Petition of Richard Whittall, of Bengal, now in England, and the Memorial of Alexander Jephſon, Merchant, late of Bengal, now of London, both addreſſed to the Court of Directors, deſcribing and complaining of the Proceedings in the Mayor's Court at Calcutta—Extract from the General Letter to Bengal, 3d May 1771, on the Subject of the above Petition and Memorial—The Opinions of Mr. Sayer, Lord Chief Juſtice De Grey, and Sir Fletcher Norton, on Mr. Jephſon's Caſe—Proceedings at Conſultation thereon, at Fort William, 3d and 7th January 1772 - - - - - - - - - pp. 336 to 345.

N° 2. Extract of a Letter from the Governor and Council for the Department of the Revenue at Fort William, 3d November 1772; with the Plan, propoſed by the Committee of Circuit, for the more regular Adminiſtration of Juſtice - - - - - pp. 345 to 351.

1773. 11th *June*.—EIGHTH REPORT from the COMMITTEE OF SECRECY, appointed to enquire into the State of the East India Company - - - - - - - pp. 353 to 456.

The SUBJECTS of this Report are,

The Diſtreſs of the Company in England for want of Caſh, owing to the Quantity of Bills drawn by the Preſidencies in India and accepted in England—The Conduct of the Company's Servants in India, in drawing the ſaid Bills, and of the Company in England after the Receipt of them—The Orders ſent to India by the Court of Directors, concerning the drawing of Bills—The Amount of the Bills, and the Terms on which they were drawn—A Statement of ſuch Facts, Accounts, or Allegations, as may be ſuppoſed to juſtify the Conduct of the Company's Servants, or may tend to throw any Light on theſe Tranſactions;——Together with the Committee's Obſervations thereon.

APPENDIX.

N° 1. 2. Extracts of General Letters from the Court of Directors to the Preſident and Council of Fort William in Bengal, 11th November 1768, and 17th March 1769; limiting the Amount of their Drafts, and concerning the Mode and Amount of Remittances - - pp. 401. 402.

N° 3. Extract of Bengal Secret Conſultations, 23d October 1770; reſpecting the Amount of Caſh received into the Treaſury for Bills of Exchange drawn on the Court of Directors, with Reaſons for extending the Time before limited for ſuch Receipts - - - - p. 402.

N° 4. Extract of a Conſultation, 23d October 1769; concerning a Statement of Receipts and Diſburſements of this Preſidency, from 30th April 1768 to 1ſt May 1769, and an Eſtimate of probable Receipts and Diſburſements for the enſuing Year, with Reaſons for decreaſing future Inveſtments - - pp. 403. 404.

N° 5. Extract of a Letter from Mr. Bourchier and the Council at Fort St. George, to the Preſident and Select Committee at Fort William, 1ſt March 1769; reſpecting Negociations for Peace with Hyder Ally, the Motions of the Armies, and the Situation of the Treaſury at Fort St. George - pp. 404. 405.

N° 6. 7. Extract of the additional ſeparate Letter from Fort St. George, 8th March 1769; reſpecting the Difficulties in proſecuting the War with Hyder Ally; and propoſing the Eſtabliſhment of a Fund in Reſerve at each Preſidency, to anſwer the extra Charges of War—and Extract of the Fort William Conſultations in the Secret Department, 7th Auguſt 1769; containing a Reſolution and Propoſal for eſtabliſhing the above Fund - - - - - - - - p. 406.

N° 8. 9. (1) to (11). Proceedings at a Conſultation of the Secret Committee at Fort William, 17th October 1769; with a Letter from the Court of Directors, 1ſt April 1769, concerning the Preparations of the French for recovering their Power in India—and Extracts of various Letters from Lord Clive, and from Fort William, from 30th September 1765 to 28th March 1769, reſpecting Receipts, Diſburſements, Bond Debts, Inveſtments, Proviſions for Military Exigencies, &c. pp. 407 to 412.

N° 10. Extract of a Letter from Governor Vereliſt, at Calcutta, 5th April 1769; concerning the Export of Bullion to India, as affected by the Produce, Manufactures, Commerce, Revenues, and Felicity of the ancient Natives and Princes of Bengal, by the Alterations made in theſe Circumſtances through the Revolution in Favour of Meer Jaffier, and the conſequent Transfer of the Revenues to the Company's Treaſury, by the heavy Exactions of Coſſim Ally Cawn, with a View of rendering himſelf independant of the Engliſh, and by the Acquiſition of the Dewanee, all tending to create the Neceſſity of a Fund for Exigencies—and Extracts of General Letters from Bengal, 25th September 1769, and 25th January and 28th June 1770, ſtating Evils attending the Prohibition againſt receiving Money into the Treaſury for Bills drawn on England, and alſo in conſequence of the Famine in India - - - - - - - - pp. 412 to 417.

N° 11. An Account of Bengal Goods received in the Year 1771, diſtinguiſhing what Proportion was provided at the Aurungs, and what was purchaſed for Ready Money - - - p. 417.

N° 12. 13. 14. 15. Extracts of General Letters to Fort St. George and to Bombay, 11th November 1768 and 30th June 1769; firſt limiting the Amount of Drafts to be made there, and afterwards extending this Amount - - - - - - - - pp. 417 to 420.

APPENDIX—*continued.*

N° 16. Extracts of Advices received from the President and Council of Bombay, dated 26th February, 26th April, 25th July, and 3d December 1770, and 4th and 26th February 1771; reſpecting the Neceſſity of increaſing their Drafts on England; with Eſtimates of Caſh neceſſary to defray the General Expences of this Preſidency and its Subordinates, from 1ſt February to 31ſt October 1770, and from 1ſt September 1770 to 31ſt May 1771, and for the Purchaſe of ſuch Part of the ſeveral Inveſtments as may be received within theſe Times, as alſo Eſtimates of what Caſh may be received in the above Terms, with the Balances remaining - - - - pp. 430 to 430.

N° 17. Account of Bills of Exchange granted 22d November 1770 and 20th January 1771 - pp. 431 to 440.

N° 18. Proceedings at a General Court, 26th September 1770, fixing the Dividend for the current Half-year at Six per Cent. - - - - - - - - - p. 441.

N° 19. Proceedings at a Committee of Accounts, 24th October 1770; reſpecting the Payment of the Bombay Drafts - - - - - - - - - - p. 441.

N° 20. Proceedings of the Court of Directors, 14th March 1771; Reſolved, to recommend to the General Court a Dividend of Six and a Quarter per Cent. - - - - - p. 442.

N° 21. Proceedings of the Court of Directors, 30th December 1768; Ordered, that the proper Officer do prepare a Caſh Account from 3d March to 5th Auguſt 1769, and the Simple Contract Debts bearing Intereſt - - - - - - - - - p. 442.

N° 22. Eſtimate of what Sums became due from 4th Auguſt to 1ſt September, in the Years 1769, 1770, and 1771, and from 31ſt July to 1ſt September 1772 - - - - - p. 443.

N° 23. Proceedings at a Committee of Accounts, 26th June 1771; Refuſal to accept Bombay Drafts according to their Tenor - - - - - - - - p. 444.

N° 24. 25. 26. Proceedings of the Court of Directors, 10th July and 7th Auguſt 1771; Reference to the Committee of Accounts, to examine and report whether the Bengal Drafts ſhould be accepted; Report of ſaid Committee read, and ſaid Drafts ordered to be accepted on Terms contained in ſaid Report—Clauſes approved, 28th Auguſt 1771, for a General Letter to Bengal - p. 445.

N° 27. Mr. Manſhip's Letter to the Chairman, 19th September 1771; propoſing a more clear Statement of Accounts - - - - - - - - - - p. 445.

N° 28. Proceedings at a General Court, 25th September 1771; Reſolution that the Dividend, for the Half-year ending at Chriſtmas next, be Six and a Quarter per Cent. - - - - p. 446.

N° 29. Eſtimate of Caſh Account for September, October, and November 1771 - - p. 447.

N° 30. Account of the Manner in which all the Dividends on the Capital Stock of the Company have been altered or continued by the General Courts, ſince the Year 1754 - - - - p. 448.

N° 31. Proceedings at a Court of Directors, 23d October 1771; cenſuring Mr. Manſhip's Conduct p. 449.

N° 32. Proceedings of a General Court on Special Affairs, 30th October 1771; approving the Conduct of the Directors reſpecting the Dividend - - - - - - pp. 449. 450.

N° 33. Richard Holt's Evidence, relating to Proceedings of the General Court, 30th October 1771 - - pp. 450. 451.

N° 34. 35. Computations of the Company's Stock - - - - pp. 452 to 455.

N° 36. Eſtimates and Produce of March Sale in the Years 1769, 1770, 1771, and 1772 - - p. 456.

1773. 30th *June.*—NINTH REPORT from the COMMITTEE OF SECRECY, appointed to enquire into the State of the Eaſt India Company - - - - - - pp. 457 to 763.

The SUBJECTS of this Report are,

The Charges of the Civil Eſtabliſhment of the Company in India, with Accounts of the ſtated Salaries and Emoluments of the Company's Servants, and of their Commiſſion upon the Indian Revenues—Returns of the Forces on their Eſtabliſhments; the Expences of the ſeveral different Military Corps; the Military Regulations; the Conduct of the Company's Servants, when their

Troops were paid in part or in the whole by the Nabob of the Carnatic; with Narratives of the moſt important Alterations which have been made upon theſe Heads—The Number of Civil and Military Servants appointed by the Company for their ſeveral Settlements—The Management of the Company with regard to the Recruiting their ſeveral Military Eſtabliſhments, with an Account of the Number of Non-commiſſioned Officers and Private Men ſent to the Eaſt Indies, from September 1761 to September 1772, diſtinguiſhing the Number to each Settlement, and the Charges attending the Raiſing and Tranſporting them to India—and the Orders and Correſpondence relative to the Fortifications undertaken and carried on in the ſeveral Settlements;——Together with the Committee's Obſervations thereon; and the following

APPENDIXES.

GENERAL APPENDIX.

N° 1. Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766, on Account of the Reduction of their Allowance for Batta or Field Expences—Allowance of Double Batta firſt introduced by the Nabob Jaffier Ally Cawn after the Battle of Plaſſey, and afterwards thrown upon the Company—Its Reduction recommended to Lord Clive by a General Court of Proprietors—His Lordſhip's Precautions in India for this Purpoſe; he divides the Army into Three Brigades; the Firſt, under Lieutenant Colonel Sir Robert Fletcher, is garriſoned at Monghyr; the Third, under Colonel Sir Robert Barker, is cantoned at Bankipore; and the Second, under Colonel Smith, is ſtationed at Allahabad, to ſecure that Part from the Morattoes—The Select Committee order that Double Batta do ceaſe on 1ſt January 1766, except with the Second Brigade in their expenſive Station at Allahabad; that Half Single Batta be continued to the Troops at Bankipore and Monghyr; but that the reſt of the Army have no Batta at all—The Officers remonſtrate; the Orders from England are urged in Reply; and Reduction is made accordingly—Committees of Secrecy and Correſpondence are formed in each Brigade; a Day is appointed for a general Reſignation of Commiſſions; a Fund, by Subſcriptions according to Rank, is formed; and Engagements for mutual Support entered into, with Penalties on Recantation—Between Fifty and Sixty Thouſand Morattoes threaten Allahabad; the Second Brigade, except ſome Europeans, march from Allahabad to Serajepore, to watch their Motions—Lord Clive and General Carnac leave Calcutta to form Alliances for oppoſing the Morattoes; at Bianpore his Lordſhip is by ſeveral Letters informed of the Officers Defection; he reſolves to reach Monghyr before the 15th of May, to prevent Mutiny among the Privates—Lord Clive, General Carnac, and Mr. Sykes, form a Committee at Mootejyl, diſpatch an Expreſs to the Council at Calcutta, requeſting them to acquaint the Government at Madras with theſe Affairs, and ſolicit them to order as many Captains and Subalterns as can be ſpared from thence, with others qualified for Commiſſions, to prepare for Embarkation for Bengal; and the Council do ſo—Lord Clive makes theſe Matters known to the Commanders of the Three Brigades, with Licence to publiſh them, and orders the Arreſt of ſuch as may appear guilty of Mutiny—The Officers of the Firſt Brigade reſign their Commiſſions proviſionally to Sir Robert Fletcher; Sir Robert Barker ſtates his Apprehenſion of Mutiny among the Privates at Monghyr; Lord Clive acquaints Sir Robert Fletcher with this Apprehenſion, and adviſes Preventatives—Sir Robert Fletcher divides the Malcontents, marches Half of his Brigade Two Miles from the Fort, and receives Orders to ſend the moſt active Captains, as Priſoners, to Calcutta; he ſends a Captain and Lieutenant thither—Sir Robert Barker ſends Adjutant Robertſon and Three others under Arreſt to Calcutta—On the 6th of May Lord Clive and General Carnac leave Mootejyl for Monghyr; Orders for ſuſpected Letters to be ſtopped; and on his way to Monghyr intercepts a Packet intended for Calcutta, containing the reſigned Commiſſions of Sir Robert Fletcher's Brigade—The Council at Calcutta offer Commiſſions to Free Merchants there; only Two out of One Hundred accept this Offer—The Morattoes advance, Lord Clive gives full Powers to Colonel Smith to form Alliances, and in Extremity to make Terms with the Malcontents—Sir Robert Fletcher gives Aſſurances of the Fidelity of his Privates; his Officers form a ſeparate Encampment; waiting the Arrival of Aſſociates from the other Brigades—[*Note. The Accounts of Affairs at Monghyr to this Time are derived only from Sir Robert Fletcher.*]—The Officers of Lord Clive's Retinue, preceding him, arrive at Monghyr on 12th May, and find great want of Diſcipline in the European Regiment, even under the Eye of their Commander in Chief; they remonſtrate in vain with the Officers, though their Arguments were reinforced with Information of his Lordſhip's eſtabliſhing a Fund for Invalids, &c.; and they take Precautions againſt Mutiny of the Privates—In the Afternoon of the 13th, theſe actually got under Arms, intending to follow their Officers, and the Artillery were preparing to do likewiſe; but Captain Smith, one of the newly arrived Officers, promptly takes poſt with Two Battalions of Sepoys at a Battery commanding the Barracks, which intimidated the Europeans; Sir Robert Fletcher

GENERAL APPENDIX—*continued.*

Fletcher harangues and gives them Money; they ſay, they underſtood he was at the Head of the Combination, but now finding it otherwiſe, would not turn out—May 15th, Lord Clive and General Carnac arrive at Monghyr; his Lordſhip ſuſpects Sir Robert Fletcher of Duplicity, but conceals his Suſpicion; he addreſſes the Europeans on Parade on the Crimes of their Officers, declares his Reſolution to puniſh them, mentions the Fund he had eſtabliſhed for Invalids, commends the Fidelity of the Sepoys, and receives the Acclamations of the whole Brigade—A Detachment of Sepoys break up the Camp of the Officers, who diſperſe and proceed for Calcutta—The Defection of the Officers at Bankipore was not ſo great, nor their Actions ſo violent, and Lord Clive orders that Brigade to march to Allahabad to ſtrengthen Colonel Smith—The Officers at Allahabad and Serajepore write, on 6th May, to Colonel Smith for Leave to reſign, he reproves them by Letter; Lieutenant Virtue calls on him, lays his Commiſſion on the Table, and quits the Camp; he is arreſted, tried by a Court Martial, and caſhiered—The Officers at Allahabad write Colonel Smith, that they intend to depart for Calcutta on the 20th; a Battalion of Sepoys is ſent thither from Serajepore; the Malcontents waver, but reſuming their Aſſurance, Major Smith, their Commandant, arreſts all except Four, and threatens them with Death from the Bayonets of the Sepoys, if they break their Arreſt, or diſturb the Fort; and Colonel Smith, by like Meaſures ſecures Tranquillity at Serajepore, diſmiſſes Half of his Officers, and orders them to Calcutta—20th May, Lord Clive and General Carnac arrive at Bankipore; many reſigning Officers ſtill doing Duty are reinſtated by his Lordſhip—Precautions are taken to prevent Diſturbance from the Malcontents on their Way to Calcutta; and Principals are arreſted for Trial by Courts Martial—The Officers remaining at Allahabad and Serajepore ſolicit Forgiveneſs; Repentance and Humiliation become general; the more moderate are reſtored; all the Enſigns, many Lieutenants, and ſeveral Captains of the other Brigades are alſo reinſtated; but Orders are iſſued, that thoſe who have been replaced ſhall enter into a Contract not to quit the Service for Three Years, nor without giving a Year's Notice—Vacancies are filled by Officers from the Coaſt—Meſſrs. Duffield and Robertſon of the Third Brigade, Ringleaders, are ordered to Europe immediately; they proteſt againſt this, lay in a Stock of Proviſions, and barricade their Doors; their Houſes are ſurrounded with Military Guards to prevent Ingreſs and Egreſs; in a few Days they come forth, are arreſted, put on ſhip-board, and ſent to England—Civil Servants are ſuſpected of inciting the Military to Combination; and Mr. Higginſon, the Sub-Secretary, is ſuſpended—Captain Stainforth of the Third Brigade is arreſted for Expreſſions againſt the Life of Lord Clive, tried by a Court Martial, and caſhiered—Sir Robert Fletcher, in an anonymous Letter, is charged with originating the Defection and inſidiouſly promoting it; Captain Goddard accuſes him before the Council; the Judge Advocate General lays a regular Information againſt him for Mutiny; he is arreſted, tried by a General Court Martial, and caſhiered - - - - - - - - pp. 671 to 699.

REFERENCES to GENERAL APPENDIX, N° 1.

N° 1. A. B. C. 2. Company's Order to Bengal, to reduce the Double Batta immediately—Copy of the Bond entered into by the mutinous Officers—Remonſtrance of the Officers of the Third Brigade—Lord Clive's Remarks upon it - - - - - pp. 699. 700.

N° 3. Table, ſhewing the Pay, Batta, and additional Allowances to the different Ranks of Military Officers on the Bengal Eſtabliſhment - - - - - - - p. 701.

N° 4. 5. 6. 7. 8. Copies of Letters—Sir Robert Fletcher to Lord Clive, on the Progreſs of the Mutiny—Sir Robert Barker to Sir Robert Fletcher, on the Proceedings in his Brigade—Sir Robert Fletcher's Anſwer—Lord Clive to Sir Robert Fletcher, with his Lordſhip's Remarks and Reſolution on theſe Letters—Anonymous to Captain Carnac, on the Principles and Conduct of the Aſſociation - - - - - - - - pp. 702. 703.

N° 9. 10. Letters—The Committee at Mootejyl to the Council at Fort William, directing Application to Fort St. George for Military Aſſiſtance—The Council at Fort William to the Preſident and Council at Fort St. George, with this View - - - - - p. 703.

N° 11 to 17. Letters—Lord Clive to Colonel Smith, on the vain Expectations of the Refractory, and to Sir Robert Barker, expreſſing Aſtoniſhment that the firſt Account of ſuch Meaſures ſhould come from him—Sir Robert Barker to Lord Clive, reſpecting his Endeavours to ſuppreſs the Aſſociation; his Lordſhip's Anſwer, directing him to arreſt ſuch as appear guilty of Mutiny, and to ſend the moſt active to Calcutta; and to Colonel Smith, with the like Directions—Sir Robert Barker to Lord Clive, on the Combination being extended to the Three Brigades, and his Endeavours to ſhake it—Lord Clive to Sir Robert Fletcher, requeſting Names of Principals—Sir Robert Fletcher to Lord Clive, with Aſſurance that there is no Chance of Mutiny among his Privates - - - - - - - - pp. 703. 704. 705.

N° 18. 19. 20. Letters—The Officers of the Firſt Brigade to Sir Robert Fletcher, with their Commiſſions, to be kept by him till an Anſwer arrives to their Demands—Sir Robert Fletcher's Anſwer—Sir Robert Barker to Sir Robert Fletcher, requeſting Vigilance over the Privates, recommending a Separation of his Brigade into Two Diviſions, as he had done, to ſhake the Combination - pp. 705. 706.

N° 21 to 28. Letters—The Committee at Mootejyl to the Council at Fort William, repeating their Directions for Aſſiſtance from Madras—Sir Robert Barker to Lord Clive, with his Officers' Anſwer to the Charge of Mutiny—The Committee at Mootejyl to Fort William, requeſting the Names of Civilians there who have promoted the Military Defection—Lord Clive to Sir Robert Fletcher, and to Sir Robert Barker, on ſeparating the Officers from the Privates, and ſending the Principals to Cal-

REFERENCES to GENERAL APPENDIX, N° 1.—*continued.*

cutta—Sir Robert Barker and Sir Robert Fletcher to Lord Clive, reſpecting the Execution of theſe Orders - - - - - - - - pp. 706. 707. 708.

N° 29 to 34. Letters—The Committee at Sydokbaugh to the Council at Fort William, on Means of preventing the Defection from extending to the Officers at Madras—Sir Robert Fletcher to Lord Clive, expreſſing Fears of the Defection of his Privates and of the Officers at Madras; and his Lordſhip's Anſwer, directing to ſecure the Fidelity of the Men—Lord Clive to Sir Robert Barker, ſtating Evils to be apprehended if Conceſſions be made to the Mutinous—Sir Robert Fletcher to Lord Clive, reſpecting his Inability to diſcover who had collected the reſigned Commiſſions, which had been left at his Quarters by a black Fellow—The Council at Fort William to Sir Robert Fletcher, ordering all who have reſigned to be ſent to Calcutta - - pp. 708. 709.

N° 35. A. B. Letter from the Council at Fort William to the Preſident and Council at Fort St. George, repeating their Requeſt of immediate Preparation to embark by all Officers, Cadets, &c. who could be ſpared, and all qualified for Commiſſions—Extract from Bengal Conſultation, inviting Free Merchants to accept Commiſſions - - - - - pp. 709. 710.

N° 36. 37. Letters—Lord Clive to Sir Robert Fletcher and to Sir Robert Barker, expreſſing his Conſent to reſtore repentant Subalterns, and Reſolution to diſmiſs the Captains - - p. 710.

N° 38. 39. Letters—Lord Clive to Colonel Smith, with Inſtructions in caſe the Morattoes ſhould approach, repeating his Intention reſpecting Subalterns and Captains, with a Charge not to make the leaſt Conceſſion to the Officers, unleſs the Men mutiny or the Enemy threaten ſeriouſly; and Account of the Death of the Nabob—Lord Clive to Sir Robert Fletcher, ſtating his Inability to ſee him as ſoon as expected on Account of the Swell of the Rivers - pp. 710. 711.

N° 40. 41. 42. Letters from Sir Robert Fletcher to Lord Clive—informing him of his Meaſures for ſecuring the Service of Subalterns, and embarking ſome refractory Captains for Calcutta—expreſſing his Fears that the Officers will encamp ſeparately, and render Force neceſſary—and relating his Exertions to ſecure the Fidelity of his Privates - - pp. 711. 712.

N° 43. A. B. 44. 45. Letters—Sir Robert Barker to Lord Clive, on the Departure of the Officers, and Steadineſs of the Privates and Sepoys—Lord Clive to Colonel Smith, acquainting him with theſe Particulars, referring to former Inſtructions if his Officers ſhould combine, and informing him of the Fund for Invalids, &c. alſo further Inſtructions for ſecuring the Privates—Colonel Smith to Lord Clive, on the Defection of his Officers, with his Reaſons for detaching a Battalion of Sepoys to Allahabad - - - - - - - pp. 712. 713.

N° 46. Anonymous Letter to Lieutenant Farmer, reſpecting the Rejection of the Officers Remonſtrance p. 713.

N° 47. Letter from Lord Clive and General Carnac to the Council at Fort William, on the Encouragement given by Civilians to the Military; and directing ſuſpected Letters to be ſtopped - - pp. 713. 714.

N° 48. 49. Anonymous Letters—To Enſign Robertſon of the Third Brigade, wiſhing Succeſs to the Aſſociation, and deprecating the Meaſures againſt it—To the Officers of the Third Brigade and Army, reproaching their Timidity, and adviſing Seduction of the Privates, with a fictitious Converſation between Lord Clive and General Carnac - - - - p. 714.

N° 50. 51. Letter from Lord Clive and the Council at Fort William, dated 6th October 1766, acquainting him with their Determination, that every reſtored Officer ſhall ſign a Contract to ſerve for Three Years, and then not quit the Service without a Year's Notice in Writing—Copy of the ſaid Contract - - - - - - - - pp. 714. 715.

GENERAL APPENDIX—*reſumed.*

N° 2. Proceedings at a Conſultation in the Military Department, at Fort St. George, 14th March 1768, reſpecting the Formation of a Body of Cavalry - - - - pp. 715. 716.

N° 3. Letter from the Governor of Fort St. George to the Nabob, 4th June 1763, reſpecting the Ceſſation of Hoſtilities between England, France, and Spain, and ſuch Preliminary Articles as affect Eaſt India Affairs, and requeſting him to make ſome Grant, as Compenſation to the Company for their Expences in the War—Two Letters from the Nabob, reſpecting ſuch Grant; and a Liſt of the Territories granted—Further Correſpondence between the Nabob and Governor at Fort St. George, on the Adminiſtration of the Revenues of the Ceded Territories—Letter from the Nabob, 16th Auguſt 1770, reſpecting Stipulations made by him at the Time of the above Ceſſion, with Remarks thereon by the Select Committee—Letter to the Nabob, 3d September 1770, on the Subject of the Military Eſtabliſhment—Extract of the Company's Letter to the Nabob of Arcot, 25th March 1772, on the ſame Subject - - - - - - pp. 716 to 721.

N° 4. Proceedings at ſeveral Conſultations at Fort William, in 1768 and 1769; relating to the ill Conduct of the Company's Servants, in extravagant Charges, fraudulent Calculations, and employing inſufficient Workmen and bad Materials in conſtructing Military Cantonments—Extract of a General Letter from the Court of Directors to the Governor and Council at Bengal, 23d March 1770, cenſuring Negligence of thoſe who ſhould have checked ſuch ill Conduct, and expreſſing Indignation that Cuſtom ſhould be pleaded in its Juſtification, with Orders to diſmiſs the Culprits - pp. 722 to 731.

GENERAL APPENDIX—*continued.*

N° 5. Proceedings at Conſultations, at Fort William, in 1757 and 1758; containing Captain Brohier's Propoſals for fortifying Calcutta, his Account of Obſtacles in proſecuting the Work, his Cenſure of the Committee for furniſhing him with bad and inſufficient Materials, and for their improvident Mode of paying Workmen; with Eſtimates and Abſtracts of actual Expences in erecting the Citadels—Further Proceedings, at Conſultations, from 1767 to 1773, reſpecting the State and Progreſs of the New Fort—Account of the Proportion of the Expences of the ſeveral Members of the Fortifications, with Buildings and other Works, Military and Civil, dependant on Fort William, from the Commencement thereof to 31ſt October 1766 inclusive—Directions for keeping Engineers and Storekeepers' Books—Statement of the Balance of the Military Stores on the Storekeeper's Books, 30th April 1769, compared with the Commiſſary's Return of the real State of the Stores on that Day—Progreſs and State of the Fortifications at Fort William, from 31ſt January 1769 to 31ſt Auguſt 1770—Copies of ſeveral Bonds given for Performance of Contracts—Reports of the Workmen and of the Materials employed in the Fortifications—Cenſure of Major Watſon's Conduct, in demanding a Contract for Bricks, as a ſupplementary Source of Emolument to his Engagements for conſtructing Docks - - - - - - - - pp. 732 to 763.

FIRST

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

Together with an APPENDIX thereunto.

Reported by Mr. ALDERMAN HARLEY on the 7th Day of *December* 1772.

FIRST REPORT FROM THE COMMITTEE OF SECRECY APPOINTED TO ENQUIRE INTO THE STATE OF THE *EAST INDIA* COMPANY.

The 7th Day of December 1772.

The Committee of Secrecy "appointed to enquire "into the State of the *Eaſt India* Company; and, "for that Purpoſe, to inſpect the Books and Ac- "counts of the ſaid Company; and to report to "the Houſe what they find material therein, in "reſpect to the Debts, Credits, and Effects, of "the Company, as alſo to the Management and "preſent Situation of the Company's Affairs; "together with their Obſervations thereupon;"— Have, purſuant to the Inſtruction given them by the Houſe, proceeded in the Firſt Place to enquire "into the late Proceedings of the ſaid "Company, in Relation to the Appointment of "Commiſſioners for ſuperintending and regulating "the Company's Affairs at their Preſidencies in "the *Eaſt Indies*:" And find,

THAT the Propoſal, for a ſuperintending Commiſſion to regulate the Company's Affairs at their Preſidencies in the *Eaſt Indies*, firſt began in the Committee of Correſpondence of the ſaid Company, upon the 29th of July 1772; when the ſaid Committee having taken into their moſt ſerious Conſideration the State of the Company's Three Preſidencies of *Fort William*, *Fort St. George*, and *Bombay*, and thinking it of the higheſt Importance that the moſt vigorous and effectual Meaſures ſhould be ſpeedily taken to reform the Evils and Abuſes ſubſiſting there, reſolved unanimouſly, to recommend to the Court of Directors, as their Opinion, "That the preſent State of "the Company's Affairs at their ſaid Preſidencies do "require a ſuperintending Commiſſion with extraordi- "nary Powers."

Which Reſolution being, on the 5th Day of Auguſt following, laid before a Court of Directors, they agreed with the Committee of Correſpondence therein; and then reſolved, That a General Court of the Company be ſummoned to meet on the 12th of Auguſt; and that the above-mentioned Reſolution be communicated to them for their Confirmation.

And Your Committee further find, That on the ſaid 12th Day of Auguſt the ſaid Reſolution having been laid before a General Court, and a Motion being there made to agree with the Court of Directors in their Opinion, it was reſolved by the General Court, That the further Conſideration of the ſaid Motion ſhould be deferred until that Day Sevennight:—on which Day, being the 19th Day of Auguſt, the Chairman acquainted the General Court, that in purſuance of their Reſolution of the 12th, the Court was met on the further Conſideration of the Motion then made "That this Court doth agree with the Court "of Directors in their Opinion, That the preſent State "of the Company's Affairs at their Preſidencies of *Ben-* "*gal*, *Fort St. George*, and *Bombay*, doth require a ſuper- "intending Commiſſion with extraordinary Powers."

And the Court entering upon the further Conſideration thereof accordingly;

It was moved, That an Amendment be made to the ſaid Motion by an Addition as follows;

"And that it be referred to the Court of Directors "to prepare an extraordinary Commiſſion, appoint pro-"per Perſons to carry the ſame into Execution, and "report their Proceedings to a General Court:"

And a Debate ariſing on the ſaid Amendment; and alſo on a further Amendment of the Word "appoint" to the Word "recommend*";

The Queſtion was put, to agree with the ſaid Amendments,

And upon a Diviſion of the Court, it appeared that there were 103 for the Amendments, and 86 againſt them.

And it was accordingly reſolved, That the ſaid Amendments do ſtand as Part of the Queſtion propoſed; *viz.*

"That this Court doth agree with the Court of Di-"rectors in their Opinion, That the preſent State of the "Company's Affairs at their Preſidencies of *Bengal*, "*Fort St. George*, and *Bombay*, doth require a ſuperin-"tending Commiſſion with extraordinary Powers; and "that it be referred to the Court of Directors to pre-"pare an extraordinary Commiſſion, recommend pro-"per Perſons to carry the ſame into Execution, and "report their Proceedings to a General Court:"

And the ſame being ſo declared from the Chair;

The further Debate on the Queſtion, ſo amended, was adjourned to that Day Sevennight;—on which Day, being the 26th Day of Auguſt, the ſaid General Court having amended the ſaid Queſtion, by leaving out the Words "an extraordinary" and inſerting the Word "ſuch" inſtead thereof; it was reſolved, That the Queſtion, ſo amended, ſhould be put by the Ballot on the 2d Day of September, and the Determination thereof be reported to the General Court the ſame Evening.

And Your Committee find, That on the ſaid 2d Day of September, upon the Report of the Ballot on the ſaid Queſtion, there were 331 Votes for the Queſtion, and 146 againſt it.

And Your Committee find, That at a Court of Directors, held on the 22d Day of the ſame Month September, it was ordered, That it be referred to a Committee of the whole Court, to conſider of what is neceſſary to be done in conſequence of the Reſolution of the General Court of the 2d Inſtant; viz.

"That the preſent State of the Company's Affairs "at their Preſidencies of *Bengal*, *Fort St. George*, and "*Bombay*, doth require a ſuperintending Commiſſion "with extraordinary Powers; and that it be referred "to the Court of Directors to prepare ſuch Commiſſion; "recommend proper Perſons to carry the ſame into "Execution, and report their Proceedings to a General "Court;" and to report their Opinion thereon, from Time to Time, to the Court of Directors.

And Your Committee obſerve, That at a Committee of the whole Court, upon the 24th Day of the ſame Month September, the Queſtion was propoſed, "That "the Committee do conſider of the Regulations ne-"ceſſary to put a Stop to the Evils complained of in "*India*, prior to going into the Commiſſion:"

And the ſaid Queſtion was put by the Ballot, and paſſed in the Negative.

And then the ſaid Committee adjourned the further Conſideration of the ſaid Reference to Tueſday the 29th of the ſame Month;—on which Day the Committee having deliberated on the Nature and Extent of the Powers to be delegated by the intended Commiſſion, and under what Title the Perſons conſtituted to execute ſuch Powers ſhould act, whether as a Select Committee, with the like Authorities as had been granted to ſuch Committees, or as Commiſſioners according to the late Appointment in 1769; it was reſolved, on a Queſtion put by the Ballot, "That a ſuperintending Commiſſion "be appointed for the Regulation of the Company's "Affairs in the *Eaſt Indies*."

And the ſaid Committee of the whole Court then proceeding to conſider of the Number of Gentlemen, of which it would be moſt proper, and conducive to obtain the Ends thereby propoſed, that the ſaid Commiſſion ſhould conſiſt; it was, after a very attentive Deliberation, unanimouſly reſolved, "that the ſuperintending Commiſſion do con-"ſiſt of Nine Perſons, Six whereof to be ſent from hence, "and the other Three to conſiſt of the Governor, Se-"cond in Council, and Commander in Chief."

And the ſaid Committee then agreed to adjourn, till the 6th of October, the Conſideration of the Powers proper to be granted by the ſaid Commiſſion; and ordered, that, in the mean Time, each Director be furniſhed with a Copy of the Commiſſion and Inſtructions given to the Commiſſioners appointed in 1769.

And on the ſaid 6th Day of October, the ſaid Committee of the whole Court taking into Conſideration the Powers proper to be granted;

And *Charles Sayer*, Eſquire, the Company's Standing Counſel, having accordingly prepared a Draft of a Commiſſion for that Purpoſe, the ſame was read: And it being propoſed that the Opinions of the Attorney and Solicitor General ſhould be taken on the ſaid Draft; it paſſed in the Negative:—Then the Draft being again read, and maturely conſidered Clauſe by Clauſe, ſeveral Amendments made thereto, and the Blanks filled up, the further Conſideration of the ſaid Draft was adjourned to the 8th of October;—on which Day it was again read, with Mr. *Sayer*'s Approval, and Opinion that it is legal; and it was then agreed, That the Opinions alſo of Mr. *Wallace*, Mr. *Skynner*, and Mr. *Jackſon*, be taken, "If the ſaid Commiſſion is legal; "and if not, wherein it is illegal?"

And the ſaid Committee of the whole Court ordered Copies of the former ſuperintending Commiſſion, dated the 15th Day of September 1769, and of the Opinions of the honourable Mr. *York*, and of the then Attorney General Sir *William De Grey*, on the Legality of that Commiſſion, to be ſent to the above Three Gentlemen.

And Your Committee find, That on the 14th of October, at a further Meeting of the Committee of the whole Court of Directors, a Motion was made, "That "it is the Opinion of this Committee of the whole "Court, That it will be highly for the Intereſt of the "*Eaſt India* Company, that the Commiſſioners, now to "be ſent out with extraordinary Powers to *India*, "ſhould conſiſt of Six Directors, to be choſen by "Ballot out of the preſent Direction, and the Di-"rection of laſt Year;" the Debate on which Motion was adjourned to the 21ſt of the ſaid Month;—on which Day the ſaid Debate was reſumed; and the Motion, on the Queſtion being put thereon by the Ballot, paſſed in the Negative.

And the ſaid Committee of the whole Court then entering upon the Conſideration of the Perſons proper to be nominated for the Execution of the ſaid Commiſſion to be ſent from hence; and the Chairman propoſing Lieutenant General *Robert Monckton* to be one of the Commiſſioners; and the Queſtion being put, to proceed to the Election of the Candidates One by One by the Ballot, it paſſed in the Negative:—And the Committee, on a Motion, then agreed to adjourn to Friday next, and to ſubmit to the Court of Directors then to proceed to the Choice of Six Commiſſioners agreed to be appointed here, from Liſts to be made out of the whole Number of Candidates, in the ſame Manner that Liſts are annually formed of Candidates for the Direction.

And Your Committee find, That at a Court of Directors, on the 23d Day of the ſame Month of October, the Court entered upon the Conſideration of the Choice

* Your Committee thought it right to ſtate this Amendment as it ſtands upon the Minute Book of the General Court—but upon Examination of Mr. *Holt*, the Aſſiſtant Secretary, the Intention of the Court appears to have been, that the Word "appoint" was to be left out, and the Word "recommend" inſerted inſtead thereof.

of proper Perſons, to be recommended to the General Court, to be ſent from hence, to carry into Execution the ſuperintending Commiſſion, with extraordinary Powers, propoſed to be ſent to the *Eaſt Indies:*

And ſeveral Gentlemen being nominated for that Purpoſe, it was reſolved by the Ballot, That Lieutenant General *Robert Monckton*, *Edward Wheeler*, Eſquire, *William Devaynes*, Eſquire, *Peter Laſcelles*, Eſquire, and *Daniel Wyer*, Eſquire, be Five of the Perſons to be recommended to the General Court: And there appearing an Equality of Votes in Behalf of *Benjamin Langlois*, Eſquire, and *George Cuming*, Eſquire; the ſame was determined, by drawing Lots in the uſual Manner preſcribed by the Company's Charter, That *George Cuming*, Eſquire, be the other Perſon recommended to the General Court: And the Recommendation of the Six Gentlemen was declared accordingly.

And Your Committee find, That at a General Court of Proprietors, held on the 29th Day of October, the Court of Directors reported all their Proceedings had, reſpecting the ſaid Commiſſion; and the Draft of the Commiſſion prepared by the Court of Directors was then read,—and the further Conſideration of the ſaid Report was poſtponed till that Day Fortnight; and the ſaid Draft of the Commiſſion was ordered to be printed for the Uſe of the Proprietors.

And at the next General Court, held the 12th Day of November, the Court entered upon the Conſideration of the ſaid Draft; and ſome Objection being taken to the adding "the Governor, Second in Council, and "the Commander in Chief for the Time being," in the Manner as in the ſaid Commiſſion is mentioned; it was reſolved, "That it be referred to the Court of Di-"rectors to fill up the Blanks in the ſaid Draft, and in-"ſert ſuch further Clauſes as ſhall appear neceſſary; "and that the further Conſideration of the ſaid Com-"miſſion, with ſuch Alterations, be poſtponed to "Tueſday next the 17th of the ſame Month November:" —On which Day, at the ſaid General Court, the Draft of the ſaid amended Commiſſion was read, together with the Opinions of *James Wallace*, *Richard Jackſon*, and *Charles Sayer*, Eſquires, "That the ſame, as it now ſtands "altered, is legal, and warranted by the Conſtitution "of the Company:"—And the Court entering upon the Conſideration of the ſaid amended Draft; it was moved, That the Opinions of the Attorney and Solicitor General be taken upon the Legality of the ſaid Commiſſion; and was determined, upon a Diviſion, That that Queſtion ſhould not be put: And ſome Amendments being made to the ſaid Draft, and it being moved to approve thereof as now amended, it was reſolved, That the Queſtion on the ſaid Motion be put on the Ballot; on Tueſday the 19th, and reported to the General Court the ſame Evening:—And it appears, that on the Ballot taken on the ſaid 19th Day of November, there were 233 Votes for the Queſtion, and 106 againſt it.

And at a General Court of Proprietors, held on the Day following; it was reſolved to meet on the 24th Day of the ſame Month November, to conſider of the Nomination of the ſuperintending Commiſſioners for the *Eaſt Indies*;—on which Day it being moved, That the Court doth approve of the Reſolution of the Court of Directors, of Perſons proper to fill and execute the ſuperintending Commiſſion to be ſent to *India*; it was reſolved, That the Queſtion be put by the Ballot, upon the 27th Day of the ſame Month; and reported to the General Court the ſame Evening:—And the ſaid Ballot having been taken accordingly; it appeared by the Report made by the Scrutineers, that there were 209 Votes for the Queſtion, and 188 againſt it.

And it further appears to Your Committee, That the aforeſaid Reſolution having been notified to the ſeveral Perſons ſo choſen, they had ſeverally, by Letter, ſignified their Acceptance of ſuch Appointment.

Your Committee then enquired whether any Proceedings had been had, either in the Court of Directors or in any Committee of the ſaid Court, concerning any Allowances to be made to the Superviſors; or whether any Eſtimate had been made relative to Expences likely to be incurred by the Commiſſion; and, upon inſpecting the Minutes of the ſaid Court, and of their Committees, they did not find any Proceedings relative thereto; but having aſked the Chairman of the ſaid Company, what he knew of any Intention with reſpect to the Salaries and Allowances to be made to the preſent Superviſors? he ſaid, There was nothing fixed of that Sort; but that it was mentioned in the Court of Directors, that the Salaries were to be paid in the *Eaſt Indies*, inſtead of being paid in *England*, as the Salaries of the laſt Superviſors were; and that when the Number was encreaſed from Three to Six, it was ſuggeſted in Argument, by thoſe who made that Motion, that the whole Expence might be paid out of the Savings of *Mahomed Reza Cawn*'s and the Miniſters Stipends:

And being aſked, Whether any Thing was ſaid, as to the Amount of the Salaries? he ſaid, He believed Gentlemen mentioned the Salaries given to the laſt Superviſors: And he further added, That their Expences were to be borne in like Manner as was ſettled with reſpect to the laſt Superviſors.

And the Deputy Chairman being aſked the ſame Queſtion, reſpecting the Salaries and Allowances, ſaid, They had come to no Reſolution yet; but the laſt Superviſors having had £. 10,000 a Year each Man, to be paid here in *England*, he believed it was intended to annex the ſame Salaries to the preſent Superviſors, but to be paid in *India*, out of Savings there; and he confirmed what the Chairman had ſaid, That their Expences were to be borne in the ſame Manner as was ſettled with reſpect to the former Superviſors: But they both ſaid, That no additional Allowance was to be made to the Three Commiſſioners Abroad.

And having been aſked, Whether, if the Savings ariſing in Manner above-mentioned were not employed to defray the Charges of this Commiſſion, ſuch Savings would not go to the Company's Caſh? they anſwered, Undoubtedly Yes.

And the Deputy Chairman being aſked, Whether any Period was fixed for the Execution of the laſt Commiſſion? he ſaid, It was underſtood it would be finiſhed in about Three Years—and he added, That it was expected the preſent Commiſſion would make other large Savings Abroad.

Your Committee having been thus referred to what was ſettled with reſpect to the Salaries and Allowances made to the Superviſors appointed in the Year 1769, as the Rule by which they were to judge of the Expences of the preſent intended Commiſſion, they thought it their Duty to enquire what the ſaid Salaries and Allowances were; and they find, That by Agreement entered into with Meſſrs. *Vanſittart*, *Scrafton*, and *Ford*, they were each of them to have £. 10,000 per Annum, to be paid in *London* every Six Months; the Firſt Payment to be made at the Expiration of the Firſt Six Months after their Departure from *England*, and to continue till the Expiration of Six Months after they ſhould receive Notice to leave *India*; and were moreover to be allowed all Expences of their Table, travelling in *India*, their Paſſage Home, and all other reaſonable Expences, in or about the Execution of the Truſt.

And Your Committee alſo find, That a Clerk was appointed to the ſaid Commiſſion, with £. 500 per Annum Salary; and a Chaplain, to be paid as uſual to Chaplains in *Bengal*; viz. about £. 300 per Annum.

And Your Committee find, That the Company actually paid the Sum of £. 34,066. 7 *s.* on Account of the ſaid Commiſſion; as appears by the Paper hereunto annexed.

Your Committee, for the further Information of the Houſe, think proper to annex to this Report, Copies of the ſeveral Drafts of the Commiſſion now intended by the Company to be carried into Execution, with the ſeveral Opinions of Counſel taken thereon.

And as the Committee of the Court of Directors ordered to be ſent to their Counſel, who were to give their Opinions on the Legality of the ſaid Drafts, Copies of the ſuperintending Commiſſion in 1769, and of the Opinions of the honourable Mr. *York* and of Sir *William De Grey*, the then Attorney General, on the Legality thereof, Your Committee think it right alſo to annex to this Report a Copy of the ſaid Commiſſion and Opinions.

Your Committee are now proceeding in their Enquiry with reſpect to the Debts, Credits, and Effects of the Company, and will report thereupon with all poſſible Diſpatch.

N° 1.

AMOUNT of Expences attending the Commiſſion to *India* in 1769.

1769.			
Auguſt 3d.	To *Robert Day*, Secretary to the Commiſſion	£. 500	— —
21ſt.	To the Reverend Mr. *Hurſt*, Chaplain to the Commiſſion	200	— —
	To Meſſrs. *Minet*, *Stainforth* and *Stewart*, for Wine	408	15 —
September 15th.	To Captain *Lee*, Commander of the *Aurora*, a Gratuity	2,000	— —
1770.			
March 16th.	To Half a Year's Allowance to the Commiſſioners	15,000	— —
	To D° to *Robert Day*, Secretary to the Commiſſioners	250	— —
April 5th.	To Mr. *Charles Harris*, for Stationary	25	12 —
23.	To a Bill drawn from The *Cape*	432	— —
September 20.	To Half a Year's Allowance to the Commiſſioners	15,000	— —
	To D° to *Robert Day*, Secretary to the Commiſſioners	250	— —
		£. 34,066	7 —

Rd Tookey, Deputy Accomptant.

N° 2.

Copy of the Draft of the Superintending Commiſſion for the *Eaſt Indies*; with Mr. *Styer*'s Approval, and Opinion thereon, dated 8th October 1772.

Memorandum: This Draft was read in the Committee of the whole Court the 6th and 8th October 1772; read and approved in the Court of Directors the 28th, and read in the General Court of Proprietors 29th October 1772.

The United Company of Merchants of *England* trading to the *Eaſt Indies*, to all to whom theſe Preſents ſhall come, ſend greeting. Know ye, That the ſaid United Company, for divers weighty Motives and Conſiderations, finding it neceſſary and expedient to delegate ſuch Powers as are hereinafter mentioned and contained, and having eſpecial Truſt and Confidence in the Juſtice, Fidelity, Prudence, and Abilities of

have made, ordained, conſtituted, authorized, and appointed, and by theſe Preſents do make, ordain, conſtitute, authorize, and appoint, them, the ſaid

or any Five of them (notwithſtanding any Powers by the ſaid United Company, or their Court of Directors, given or granted to their Preſidents and Council, or to their Select Committee, or any of them, at any of their Settlements or Preſidencies in *India*) to be Commiſſioners in all Caſes and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid

or any Five of them, ſhall think neceſſary and expedient, to ſuperintend, direct, controul, conduct, manage, and tranſact (ſubject nevertheleſs to the Limitations, Reſtrictions, and Qualifications, hereinafter expreſſed) all the Buſineſs and Affairs of the ſaid United Company in and through all Parts of *India*, during the Good-will and Pleaſure of the ſaid United Company (reſerving nevertheleſs, and always excepted out of this Commiſſion, all the legal Judicature, and all Courts of Civil and Criminal Juriſdiction, and Courts Martial, in *India*, granted or eſtabliſhed by any Act of Parliament, or by any Royal Charter or Charters, and all Powers and Authorities to them or any of them belonging or appertaining): And for carrying into full and complete Execution the Purpoſes and Intentions of the ſaid United Company, they do by theſe Preſents give and grant unto the ſaid

or any Five of them, Power and Authority, in as full, ample, and effectual Manner as the ſaid United Company are by Law, or by any Royal Charter, authorized and empowered to do, in all Caſes, and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid

or any Five of them, ſhall think neceſſary and expedient, to negotiate, tranſact, order, direct, and conclude all or any Treaties or Alliances, and all Acts, Matters, and Things, reſpecting Peace or War, with all or any Princes or States in *India*, or touching or concerning the ſame, by ſuch Ways and Means, and in ſuch Manner and Form, as to them the ſaid

or any Five of them, ſhall ſeem meet, and moſt conducive to the Intereſt and Service of the ſaid United Company. And the ſaid United Company do, by theſe Preſents, further give and grant unto the ſaid

or any Five of them, Power and Authority, in as full and ample Manner as the ſaid United Company might or could, to confer Promotions or Preferments, or to diſmiſs or remove, and again to reſtore; and alſo to appoint the Civil and Military Servants and Agents of the ſaid United Company, of whatſoever Denomination, Rank, or Degree, or any of them; and alſo to form, direct, and conduct, all ſuch Regulations in the Civil and Military Eſtabliſhments of the ſaid United Company in *India*, except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, and Courts Martial, in *India*, as, and when, and in ſuch Manner, as to them the ſaid

or any Five of them, ſhall ſeem fitting and neceſſary, for carrying into Execution the Purpoſes intended by theſe Preſents. Provided nevertheleſs, and it is the true

Intent

Intent and Meaning of the said United Company, that if any of the said Company's Presidents or Council, at any of their respective Settlements, shall be removed or dismissed by Virtue of these Presents, the said Commissioners, or any Five of them, shall fill up and supply such Office or Offices immediately, and not suffer the same to remain vacant: And the said United Company do hereby further give and grant full Power and Authority unto the said

or any Five of them, in all Cases, and at all Times, during the Continuance of these Presents, when and wheresoever the said

or any Five of them, shall think necessary and expedient, to superintend, inspect, manage, order, direct, and conduct, all Affairs, Matters, and Things, which in any wise relate to, or concern, the said United Company's Duannee or Revenues in *India*, or any of them, or their Trade or Investments there, and to put the same, and the Collection, Management, and Accounts touching or concerning the same, on such Footing and Conditions as to them the said

or any Five of them, shall seem just and necessary: And the said United Company do hereby further give and grant unto the said

or any Five of them, full Power and Authority in all Cases, and at all Times, during the Continuance of these Presents, when and wheresoever the said

or any Five of them, shall think necessary and expedient, to collect and recover all Debts and Demands due or owing to the said United Company in *India*, upon any Account whatsoever, and to give and sign full Receipts and Acquittances for the same, with full Power to compromise or compound any such Debts or Demands, and to settle all Accounts and Differences touching or concerning the same, and to that End and Purpose, in the Name, or on the Behalf of the said United Company, by due Course of Law, to sue for the same; and generally to transact, perform, and do all such Acts, Deeds, Matters, and Things, and to use and exercise all such Powers and Authorities, as are incident or necessary for carrying these Presents into Execution, and for correcting all Abuses, and obtaining the necessary Reformation in the State of the Company's Affairs, as well Civil as Military, throughout *India*, (except as before excepted, respecting the Judicature, and Civil and Criminal Jurisdiction, and Courts Martial, in *India*) in as full and ample Manner, to all Intents and Purposes, as the said United Company could or might or can do, by Virtue of any Powers or Authorities in them vested, or to them belonging or appertaining. Provided always, and the said United Company do by these Presents intend and require, that, notwithstanding the full and ample Powers and Authorities herein contained, the said

and every of them, shall be subservient to, and obey and fulfil, all such Orders, Rules, and Instructions, as, at the Time of passing this Instrument, or at any Time hereafter, during the Existence or Continuance of these Presents, shall be given, imparted, or transmitted to the said Commissioners, or any Five of them, by or from the Court of Directors of the said United Company for the Time being, or any Thirteen of them. And lastly, the said United Company do hereby further strictly enjoin and command all and every their Presidents, Councils, Factors, Agents, and Servants, as well Civil as Military, and of whatever Rank or Denomination, to obey and fulfil the Orders and Instructions of the said Commissioners, or any Five of them; and also to be aiding and assisting, to the utmost of their Power, in enabling the said Commissioners, or any Five of them, fully and effectually to carry these Presents, and the Powers herein contained, into Execution.—In Witness, &c.

I approve of this Commission, on Behalf of the *East India* Company, and am of Opinion that it is legal.

18th October 1772. *C. Sayer.*

N° 3.

Copy of the Draft of the Superintending Commission for the *East Indies*, sent to *James Wallace*, Esquire; with his Opinion thereupon, dated 11th October 1772.

The United Company of Merchants of *England* trading to the *East Indies*, to all to whom these Presents shall come, send greeting. Know ye, That the said United Company, for divers weighty Motives and Considerations, finding it necessary and expedient to delegate such Powers as are hereinafter mentioned and contained, and having especial Trust and Confidence in the Justice, Fidelity, Prudence, and Abilities of

have made, ordained, constituted, authorized, and appointed, and by these Presents do make, ordain, constitute, authorize, and appoint, them the said

or any Five of them (notwithstanding any Powers by the said United Company, or their Court of Directors, given or granted to their Presidents and Council, or to their Select Committee, or any of them, at any of their Settlements or Presidencies in *India*) to be Commissioners to superintend, direct, conduct, manage, and transact, (subject nevertheless to the Limitations, Restrictions, and Qualifications hereinafter expressed) all the Business and Affairs of the said United Company in and through all Parts of *India*, during the Good-will and Pleasure of the said United Company (reserving nevertheless, and always excepted out of this Commission, all the legal Judicature, and all Courts of Civil and Criminal Jurisdiction, or Courts Martial, in *India*, granted or established by any Act of Parliament, or by any Royal Charter or Charters, and all Powers and Authorities to them, or any of them, belonging or appertaining): And, for carrying into full and complete Execution the Purposes and Intentions of the said United Company, they do by these Presents give and grant unto the said

or any Five of them, Power and Authority, in as full, ample, and effectual Manner as the said United Company are by Law, or by any Royal Charter, themselves authorized and empowered to do, to negotiate, transact, order, direct, and conclude, all or any Treaties or Alliances, and all Acts, Matters, and Things respecting Peace or War, with all or any Princes or States in *India*, or touching or concerning the same, by such Ways and Means, and in such Manner and Form, as to them the said

or any Five of them, shall seem meet, and most conducive to the Interest and Good of the said United Company. And the said United Company do, by these Presents, further give and grant unto the said

or any Five of them, Power and Authority, in as full and ample Manner as the said United Company themselves might or could, to confer Promotions or Preferments, or to dismiss or suspend, and again to restore and appoint the Civil and Military Servants and Agents of the said United Company, of whatsoever Denomination, Rank, or Degree, or any of them; and also to form, direct, and conduct, all such Regulations in the Civil and Military Establishments of the said United Company in *India* (except as before excepted, respecting the Judicature, and Civil and Criminal Jurisdiction, or Courts

Courts Martial, in *India*) as, and when, and in ſuch Manner, as to them the ſaid

or any Five of them, ſhall ſeem fitting and neceſſary for carrying into Execution the Purpoſes intended by theſe Preſents. Provided nevertheleſs, and it is the true Intent and Meaning of the ſaid United Company, that if any of the ſaid Company's Preſidents or Council, at any of their reſpective Settlements, ſhall be ſuſpended, removed, or diſmiſſed, by virtue of theſe Preſents, the ſaid Commiſſioners ſhall immediately fill up and ſupply ſuch Office or Offices, and not ſuffer the ſame to remain vacant; and the ſaid United Company do hereby further give and grant full Power and Authority unto the ſaid

or any Five of them, to ſuperintend, inſpect, manage, order, direct, and conduct, all Affairs, Matters, and Things, which in anywiſe relate to, or concern, the ſaid United Company's Duannee, or Revenues in *India*, or any of them, or their Trade or Inveſtments there, and to put the ſame, and the Collection, Management, and Accounts, touching or concerning the ſame, on ſuch Footing, Terms, and Conditions, as to them the ſaid

or any Five of them, ſhall ſeem juſt and neceſſary. And the ſaid United Company do hereby further give and grant unto the ſaid

or any Five of them, full Power and Authority to collect and recover all Debts and Demands, due or owing to the ſaid United Company in *India*, upon any Account whatſoever, and to give and ſign full Receipts or Acquittances for the ſame, with full Power to compromiſe or compound any ſuch Debts and Demands, and to ſettle all Accounts and Differences touching or concerning the ſame; and to that End and Purpoſe, in the Name or on the Behalf of the ſaid United Company, by due Courſe of Law to ſue for the ſame; and generally to tranſact, perform, and do, all ſuch Acts, Deeds, Matters, and Things, and to uſe and exerciſe all ſuch Powers and Authorities incident or neceſſary for carrying theſe Preſents into Execution, and for correcting all Abuſes, and obtaining the neceſſary Reformation in the State of the Company's Affairs, as well Civil as Military, throughout *India* (except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, and Courts Martial, in *India*) in as full and ample Manner, to all Intents and Purpoſes, as the ſaid United Company could or might, or can do, by Virtue of any Powers or Authorities in them veſted, or to them belonging or appertaining: Provided always, and the ſaid United Company do, by theſe Preſents, intend and require, that notwithſtanding the full and ample Powers and Authorities herein contained, the ſaid

and every of them, ſhall be ſubſervient to, and obey and fulfil, all ſuch Orders, Rules, and Inſtructions, as at the Time of paſſing this Inſtrument, or at any Time hereafter, during the Exiſtence or Continuance of theſe Preſents, ſhall be given, imparted, or tranſmitted, to the ſaid Commiſſioners, or any Five of them, by or from the Court of Directors of the ſaid United Company for the Time being, or any Thirteen of them.

And laſtly, the ſaid United Company do hereby further ſtrictly enjoin and command all and every their Preſidents, Councils, Factors, Agents, and Servants, as well Civil as Military, and of whatever Rank or Denomination, to obey and fulfil the Orders and Inſtructions of the ſaid Commiſſioners, or any Five of them; and alſo to be aiding and aſſiſting to their utmoſt, in enabling the ſaid Commiſſioners, or any Five of them, fully and effectually to carry theſe Preſents, and the Powers herein contained, into Execution, as they regard the Good-will and Approbation of the ſaid United Company. In Witneſs, &c.

Mr. *Wallace*'s Opinion is immediately deſired, Whether this Commiſſion is legal; and, if not, wherein it is illegal?

I have peruſed the intended Commiſſion from the *India* Company, to thoſe who are to be intruſted with the Superintendance and principal Conduct of the Company's Trade, Revenues, and Concerns in *India*; to which I ſee no Objection in Point of Law, as I do not find it repugnant to, or inconſiſtent with, any Act of Parliament reſpecting the Company or its Trade, or any of the Charters granted to the Company, according to my Recollection of them; but as I have not any Copies of the Charters to refer to, my Opinion in this Reſpect is founded on my Memory, which is by no Means ſo perfect upon the Subject as to rely upon; if any of the Powers in the intended Commiſſion ſhould be repugnant to the Charters, they are void, for it is not competent to the Company to contravene the Powers or Regulations preſcribed by their Charters:—The Company have, as I conceive, for effecting the Purpoſes of their Inſtitution, an incidental Power to appoint Agents to ſuperintend the Management of all their Concerns, with Authorities of Appointment, Controul, Suſpenſion, and Diſmiſſion, of all other Agents or Servants, of whatever Diſtinction or Denomination, belonging to the Company.

Ja. Wallace.

Carleton,
11th October 1772.

N° 4.

Copy of the Draft of the Superintending Commiſſion for the *Eaſt Indies*, as ſent to *Richard Jackſon*, Eſquire, with his Opinion thereon, dated 12th October 1772.

The United Company of Merchants of *England* trading to the *Eaſt Indies*, to all to whom theſe Preſents ſhall come, ſend greeting. Know ye, That the ſaid United Company, for divers weighty Motives and Conſiderations, finding it neceſſary and expedient to delegate ſuch Powers as are hereinafter mentioned and contained, and having eſpecial Truſt and Confidence in the Juſtice, Fidelity, Prudence, and Abilities, of

have made, ordained, conſtituted, authorized, and appointed, and by theſe Preſents do make, ordain, conſtitute, authorize, and appoint, them the ſaid

or any Five of them (notwithſtanding any Powers by the ſaid United Company, or their Court of Directors, given or granted to their Preſidents and Council, or to their Select Committee, or any of them, at any of their Settlements or Preſidencies in *India*) to be Commiſſioners to ſuperintend, direct, controul, conduct, manage, and tranſact, (ſubject nevertheleſs to the Limitations, Reſtrictions, and Qualifications hereinafter expreſſed) all the Buſineſs and Affairs of the ſaid United Company, in and through all Parts of *India*, during the Good-will and Pleaſure of the ſaid United Company (reſerving nevertheleſs, and always excepted out of this Commiſſion, all the legal Judicature, and all Courts of Civil and Criminal Juriſdiction, or Courts Martial, in *India*, granted or eſtabliſhed by any Act of Parliament, or by any Royal Charter or Charters, and all Powers and Authorities to them, or any of them, belonging or appertaining): And, for the carrying into full and complete Execution the Purpoſes and Intentions of the ſaid United Company, they do by theſe Preſents give and grant unto the ſaid

or any Five of them, Power and Authority, in as full, ample, and effectual Manner as the ſaid United Company are by Law, or by any Royal Charter, themſelves authorized and empowered to do, to negotiate, tranſact, order, direct, and conclude, all or any Treaties or Alliances, and all Acts, Matters, and Things reſpecting Peace or War, with all or any Princes

or

or States in *India*, or touching or concerning the ſame, by ſuch Ways and Means, and in ſuch Manner and Form, as to them the ſaid

or any Five of them, ſhall ſeem meet, and moſt conducive to the Intereſt and Good of the ſaid United Company: And the ſaid United Company do by theſe Preſents further give and grant unto the ſaid

or any Five of them, Power and Authority, in as full and ample Manner as the ſaid United Company themſelves might or could, to confer Promotions or Preferments, or to diſmiſs or ſuſpend, and again to reſtore and appoint, the Civil and Military Servants and Agents of the ſaid United Company, of whatſoever Denomination, Rank, or Degree, or any of them; and alſo to form, direct, and conduct, all ſuch Regulations, in the Civil and Military Eſtabliſhment of the ſaid United Company in *India* (except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, or Courts Martial, in *India*) as, and when, and in ſuch Manner, as to them the ſaid

or any Five of them, ſhall ſeem fitting and neceſſary, for carrying into Execution the Purpoſes intended by theſe Preſents. Provided, nevertheleſs, and it is the true Intent and Meaning of the ſaid United Company, that if any of the ſaid Company's Preſidents or Council, at any of their reſpective Settlements, ſhall be ſuſpended, removed, or diſmiſſed, by virtue of theſe Preſents, the ſaid Commiſſioners ſhall immediately fill up and ſupply ſuch Office or Offices, and not ſuffer the ſame to remain vacant: And the ſaid United Company do hereby further give and grant full Power and Authority unto the ſaid

or any Five of them, to ſuperintend, inſpect, manage, order, direct, and conduct, all Affairs, Matters, and Things, which in anywiſe relate to, or concern, the ſaid United Company's Duannee, or Revenues in *India*, or any of them, or their Trade or Inveſtments there, and to put the ſame, and the Collection, Management, and Accounts, touching or concerning the ſame, on ſuch Footing, Terms, and Conditions, as to them, the ſaid

or any Five of them, ſhall ſeem juſt and neceſſary: And the ſaid United Company do hereby further give and grant unto the ſaid

or any Five of them, full Power and Authority to collect and recover all Debts and Demands due or owing to the ſaid United Company in *India*, upon any Account whatſoever, and to give and ſign full Receipts or Acquittances for the ſame, with full Power to compromiſe or compound any ſuch Debts or Demands, and to ſettle all Accounts and Differences touching or concerning the ſame; and to that End and Purpoſe, in the Name or on the Behalf of the ſaid United Company, by due Courſe of Law, to ſue for the ſame; and generally to tranſact, perform, and do, all ſuch Acts, Deeds, Matters, and Things, and to uſe and exerciſe all ſuch Powers and Authorities, incident or neceſſary for carrying theſe Preſents into Execution, and for correcting all Abuſes, and obtaining the neceſſary Reformation in the State of the Company's Affairs, as well Civil as Military, throughout *India* (except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, and Courts Martial, in *India*) in as full and ample Manner, to all Intents and Purpoſes, as the ſaid United Company could or might, or can do, by virtue of any Powers or Authorities in them veſted, or to them belonging or appertaining. Provided always, and the ſaid United Company do by theſe Preſents intend and require, that notwithſtanding the full and ample Powers and Authorities herein contained, the ſaid

and every of them, ſhall be ſubſervient to, and obey and fulfil, all ſuch Orders, Rules, and Inſtructions, as, at the Time of paſſing this Inſtrument, or at any Time hereafter, during the Exiſtence or Continuance of theſe Preſents ſhall be given, imparted, or tranſmitted, to the ſaid Commiſſioners, or any Five of them, by or from the Court of Directors of the ſaid United Company, for the Time being, or any Thirteen of them. And laſtly, the ſaid United Company do hereby further ſtrictly enjoin and command all and every their Preſidents, Councils, Factors, Agents, and Servants, as well Civil as Military, and of whatever Rank or Denomination, to obey and fulfil the Orders and Inſtructions of the ſaid Commiſſioners, or any Five of them; and alſo to be aiding and aſſiſting to their utmoſt, in enabling the ſaid Commiſſioners, or any Five of them, fully and effectually to carry theſe Preſents, and the Powers herein contained, into Execution, as they regard the Good-will and Approbation of the ſaid United Company. In Witneſs, &c.

Mr. *Jackſon*'s Opinion is deſired, Whether this Commiſſion is legal; and if not, wherein it is illegal?

I have peruſed and conſidered this Draught; and am of Opinion, from the beſt Recollection I have of the *Eaſt India* Company's Charters, the Charter of Juſtice, and the ſeveral Acts of Parliament relating to the Company, that the Commiſſion (if expedient) is legal and warranted by the Conſtitution of the Company, unleſs it be in that it enables the Commiſſioners to exerciſe, not only all ſuch Powers and Authorities as are incident or neceſſary for carrying thoſe Preſents into Execution, but alſo ſuch as are neceſſary for correcting Abuſes, and obtaining Reformation of the Company's Affairs, in as full and ample Manner as the ſaid United Company could, or might, or can do, by virtue of any Powers or Authorities in them veſted, or to them belonging.

Upon thoſe general Expreſſions I entertain Doubts; becauſe, though the Company may delegate its executive Powers (nay muſt delegate thoſe to be exerciſed in *India*) I do not think they can legally delegate any Part of their legiſlative Powers; which yet are included among the Powers and Authorities veſted in the Company, that may be neceſſary for correcting Abuſes.

12th October 1772. *R^d Jackſon.*

N° 5.

Copy of the Draft of the Superintending Commiſſion for the *Eaſt Indies*; with the Joint Opinion of *James Wallace*, *Richard Jackſon*, and *Charles Sayer*, Eſquires, thereupon, dated the 14th November 1772.

Memorandum, This Draft and Opinion was read and approved in the Court of Directors the 14th, and read and amended in the General Court of Proprietors, 17th November 1772.

The United Company of Merchants of *England* trading to the *Eaſt Indies*, to all to whom theſe Preſents ſhall come, ſend greeting. Know ye, That the ſaid United Company, for divers weighty Motives and Conſiderations, finding it neceſſary and expedient to delegate ſuch Powers as are hereinafter mentioned and contained; and having eſpecial Truſt and Confidence in the Juſtice, Fidelity, Prudence, and Abilities of A. B. C. D. E. and F. have made, ordained, conſtituted, authorized, and appointed, and by theſe Preſents do make, ordain, conſtitute, authorize, and appoint, them the ſaid A. B. C. D. E. and F. and the major Part of them, and alſo the Survivors of them, not being leſs than Three in Number (notwithſtanding any Powers by the ſaid United Company, or their Court of Directors, given or granted to their Preſidents and Council, or to their Select Committee, or any of them, at any of their Settlements or Preſidencies in *India*) to be Commiſſioners in all Caſes, and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall think neceſſary and expedient, to ſuperintend, direct, controul, conduct, manage, and tranſact (ſubject nevertheleſs to the Limitations, Reſtrictions, and Qualifications hereinafter expreſſed) all the Buſineſs and Affairs of the ſaid United Company, in and through all

Parts of *India*, during the Good-will and Pleaſure of the ſaid United Company (reſerving nevertheleſs, and always excepted out of this Commiſſion, all the legal Judicature, and all Courts of Civil and Criminal Juriſdiction, and Courts Martial, in *India*, granted or eſtabliſhed by any Act of Parliament, or by any Royal Charter or Charters, and all Powers and Authorities to them, or any of them, belonging or appertaining): And for the carrying into full and complete Execution the Purpoſes and Intentions of the ſaid United Company, they do by theſe Preſents give and grant unto the ſaid A. B. C. D. E. and F. and the major Part of them, and the Survivors of them, not being leſs than Three in Number, Power and Authority, in as full, ample, and effectual Manner, as the ſaid United Company is by Law, or by any Royal Charter, authorized and empowered to do, in all Caſes, and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall think neceſſary and expedient, to negociate, tranſact, order, direct, and conclude, all or any Treaties or Alliances, and all Acts, Matters, and Things, reſpecting Peace or War, with all or any Princes or States in *India*, or touching or concerning the ſame, by ſuch Ways and Means, and in ſuch Manner and Form, as to them the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall ſeem meet, and moſt conducive to the Intereſt and Service of the ſaid United Company: And the ſaid United Company do, by theſe Preſents, further give and grant unto the ſaid A. B. C. D. E. and F. and the major Part of them, and the Survivors of them, not being leſs than Three in Number, Power, and Authority, in as full and ample Manner as the ſaid United Company might or could, to confer Promotions or Preferments, or to diſmiſs or remove, and again to reſtore, and alſo to appoint the Civil and Military Servants and Agents of the ſaid United Company, of whatſoever Denomination, Rank or Degree, or any of them; and alſo to form, direct, and conduct, all ſuch Regulations, in the Civil and Military Eſtabliſhmants of the ſaid United Company in and throughout *India* (except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, and Courts Martial, in *India*) as and when and in ſuch Manner as to them the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall ſeem fitting and neceſſary, for carrying into Execution the Purpoſes intended by theſe Preſents. Provided nevertheleſs, and it is the true Intent and Meaning of the ſaid United Company, that if any of the ſaid Company's Preſidents or Council, at any of their reſpective Settlements, ſhall be removed or diſmiſſed, by virtue of theſe Preſents, the ſaid Commiſſioners, or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall fill up and ſupply ſuch Office or Offices immediately, and not ſuffer the ſame to remain vacant: And the ſaid United Company do hereby further give and grant full Power and Authority unto the ſaid A. B. C. D. E. and F. and the major Part of them, and the Survivors of them, not being leſs than Three in Number, in all Caſes and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall think neceſſary and expedient, to ſuperintend, inſpect, manage, order, direct, and conduct, all Affairs, Matters, and Things, which in anywiſe relate to, or concern, the ſaid United Company's Demeſnes, or Revenues in *India*, or any of them, or their Trade or Inveſtments there, and to put the ſame, and the Collection, Management, and Accounts, touching or concerning the ſame, on ſuch Footing, Terms, and Conditions, as to them the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall ſeem juſt and neceſſary: And the ſaid United Company do hereby further give and grant unto the ſaid A. B. C. D. E. and F. and the major Part of them, and the Survivors of them, not being leſs than Three in Number, full Power and Authority, in all Caſes and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall think neceſſary and expedient, to collect and recover all Debts and Demands due or owing to the ſaid United Company in *India*, upon any Account whatſoever, and to give and ſign full Receipts or Acquittances for the ſame, with full Power to compromiſe or compound any ſuch Debts or Demands, and to ſettle all Accounts and Differences touching or concerning the ſame; and to that End and Purpoſe, in the Name or on the Behalf of the ſaid United Company, by due Courſe of Law, to ſue for the ſame; and generally to tranſact, perform, and do, all ſuch Acts, Deeds, Matters, and Things, and to uſe and exerciſe all ſuch Powers and Authorities, as are incident or neceſſary for carrying theſe Preſents into Execution, and for correcting all Abuſes, and obtaining the neceſſary Reformation in the State of the Company's Affairs, as well Civil as Military, throughout *India* (except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, and Courts Martial, in *India*) in as full and ample Manner, to all Intents and Purpoſes, as the Court of Directors of the ſaid United Company could or might, or can do, by virtue of any Powers or Authorities in them veſted or to them belonging or appertaining: Provided always, and the ſaid United Company do by theſe Preſents intend and require, that notwithſtanding the full and ample Powers and Authorities herein contained, the ſaid A. B. C. D. E. and F. and every of them, ſhall be ſubſervient to, and obey and fulfil, all ſuch Orders, Rules, and Inſtructions, as at the Time of paſſing this Inſtrument, or at any Time hereafter, during the Exiſtence or Continuance of theſe Preſents, ſhall be given, imparted, or tranſmitted, to the ſaid Commiſſioners, by or from the Court of Directors of the ſaid United Company for the Time being, or any Thirteen or more of them: Provided alſo, and it is expreſsly declared to be the true Intent and Meaning of the ſaid United Company, and of theſe Preſents, that, notwithſtanding the full Powers and Authorities hereinbefore veſted in the ſaid A. B. C. D. E. and F. or any of them, yet nevertheleſs, at all Times when any Proceedings ſhall be had, by virtue of or under this preſent Commiſſion, at any one of the ſaid United Company's Preſidencies or Settlements of *Fort William*, *Fort St. George*, or *Bombay*, in the *Eaſt Indies*, the ſaid Commiſſioners hereinbefore nominated and appointed, or the major Part of them, or the Survivors of them, not being leſs than Three in Number, in reſpect to and concerning all Affairs, Buſineſs, Tranſactions, Matters, and Things, relating to or concerning ſuch reſpective Settlement, ſhall ſummon, or cauſe to be ſummoned, and call to their Aid and Aſſiſtance, the ſaid Company's Preſident, and the Second in Council, and alſo the Military Officer who ſhall be the ſaid Company's Commander in Chief of their Forces, at ſuch reſpective Settlement, for the Time being; each of which ſaid Three Perſons, as touching and concerning all Affairs, Matters, and Things, reſpecting or relating to ſuch Settlement, ſhall have a Voice in all Conſultations, Deliberations, and Reſolutions; it being the Intent of the ſaid United Company, that, in all ſuch Deliberations and Conſultations, every Reſolution and Queſtion ſhall be decided by the Majority of Voices then preſent, but where there ſhall be an Equality of Voices, the caſting Vote ſhall belong to and be given by ſuch One of the ſaid Commiſſioners then preſent, whoſe Name ſhall firſt ſtand, or be in Priority, in this preſent Commiſſion. And laſtly, the United Company do hereby further ſtrictly enjoin and command all and every their Preſidents, Councils, Factors, Agents, and Servants, as well Civil as Military, and of whatever Rank or Denomination, to obey and fulfil the Orders and Inſtructions of the ſaid

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Commiſſioners, or the major Part of them, or the Survivors of them, not being leſs than Three in Number; and alſo to be aiding and aſſiſting to the utmoſt of their Power in enabling the ſaid Commiſſioners fully and effectually to carry theſe Preſents and the Powers herein contained into Execution. In Witneſs whereof, the ſaid United Company have hereunto affixed their Common Seal, this Day of in the Year of the Reign of our Sovereign Lord *George* the Third, by the Grace of God, of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, &c. and in the Year of our Lord

We are of Opinion, that the above Draft, as it now ſtands altered, is legal, and warranted by the Conſtitution of the Company.

14th November 1772. *Ja. Wallace.*
Rd Jackſon.
C. Sayer.

N° 6.

Copy of the Draft of the Superintending Commiſſion for the *Eaſt Indies*.

Memorandum. This Draft was agreed to by Ballot in the General Court of Proprietors, on the 19th November 1772.

The United Company of Merchants of *England*, trading to the *Eaſt Indies*, to all to whom theſe Preſents ſhall come, ſend greeting: Know ye, That the ſaid United Company, for divers weighty Motives and Conſiderations, finding it neceſſary and expedient to delegate ſuch Powers as are hereinafter mentioned and contained; and having eſpecial Truſt and Confidence in the Juſtice, Fidelity, Prudence, and Abilities, of A. B. C. D. E. and F. have made, ordained, conſtituted, authorized and appointed, and by theſe Preſents do make, ordain, conſtitute, authorize, and appoint, them the ſaid A. B. C. D. E. and F. and the major Part of them, and alſo the Survivors of them, not being leſs than Three in Number (notwithſtanding any Powers by the ſaid United Company, or their Court of Directors, given or granted to their Preſidents and Council, or to their Select Committee, or any of them, at any of their Settlements or Preſidencies in *India*) to be Commiſſioners in all Caſes, and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall think neceſſary and expedient, to ſuperintend, direct, controul, conduct, manage, and tranſact (ſubject nevertheleſs to the Limitations, Reſtrictions, and Qualifications hereinafter expreſſed) all the Buſineſs and Affairs of the ſaid United Company, in and through all Parts of *India*, during the Good-will and Pleaſure of the ſaid United Company (reſerving nevertheleſs, and always excepted out of this Commiſſion, all the legal Judicature, and all Courts of Civil and Criminal Juriſdiction, and Courts Martial, in *India*, granted or eſtabliſhed by any Act of Parliament, or by any Royal Charter or Charters, and all Powers and Authorities to them or any of them belonging or appertaining): And, for the carrying into full and complete Execution the Purpoſes and Intentions of the ſaid United Company, they do by theſe Preſents give and grant unto the ſaid A. B. C. D. E. and F. and the major Part of them, and the Survivors of them, not being leſs than Three in Number, Power and Authority, in as full, ample, and effectual Manner, as the ſaid United Company is by Law, or by any Royal Charter, authorized and empowered to do, in all Caſes, and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall think neceſſary and expedient, to negociate, tranſact, order, direct, and conclude, all or any Treaties or Alliances, and all Acts, Matters, and Things, reſpecting Peace or War, with all or any Princes or States in *India*, or touching or concerning the ſame, by ſuch Ways and Means, and in ſuch Manner and Form, as to them the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall ſeem meet, and moſt conducive to the Intereſt and Service of the ſaid United Company: And the ſaid United Company do, by theſe Preſents, further give and grant unto the ſaid A. B. C. D. E. and F. and the major Part of them, and the Survivors of them, not being leſs than Three in Number, Power and Authority, in as full and ample Manner as the ſaid United Company might or could, to confer Promotions or Preferments, or to diſmiſs or remove, and again to reſtore, and alſo to appoint the Civil and Military Servants and Agents of the ſaid United Company, of whatſoever Denomination, Rank, or Degree, of any of them; and alſo to form, direct, and conduct, all ſuch Regulations, in the Civil and Military Eſtabliſhments of the ſaid United Company in and throughout *India* (except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, and Courts Martial, in *India*) as and when and in ſuch Manner as to them the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall ſeem fitting and neceſſary, for carrying into Execution the Purpoſes intended by theſe Preſents. Provided nevertheleſs, and it is the true Intent and Meaning of the ſaid United Company, that if any of the ſaid Company's Preſidents or Council, or Commander in Chief, at any of their reſpective Settlements, ſhall be removed or diſmiſſed, by virtue of theſe Preſents, the ſaid Commiſſioners, or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall fill up and ſupply ſuch Office or Offices immediately, and not ſuffer the ſame to remain vacant: And the ſaid United Company do hereby further give and grant full Power and Authority unto the ſaid A. B. C. D. E. and F. and the major Part of them, and the Survivors of them, not being leſs than Three in Number, in all Caſes, and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall think neceſſary and expedient, to ſuperintend, inſpect, manage, order, direct, and conduct, all Affairs, Matters, and Things, which in anywiſe relate to, or concern, the ſaid United Company's Deuannee or Revenues in *India*, or any of them, or their Trade or Inveſtments there, and to put the ſame, and the Collection, Management, and Accounts, touching or concerning the ſame, on ſuch Footing, Terms, and Conditions, as to them the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall ſeem juſt and neceſſary: And the ſaid United Company do hereby further give and grant unto the ſaid A. B. C. D. E. and F. and the major Part of them, and the Survivors of them, not being leſs than Three in Number, full Power and Authority, in all Caſes, and at all Times, during the Continuance of theſe Preſents, when and whereſoever the ſaid A. B. C. D. E. and F. or the major Part of them, or the Survivors of them, not being leſs than Three in Number, ſhall think neceſſary and expedient, to collect and recover all Debts and Demands due or owing to the ſaid United Company in *India*, upon any Account whatſoever, and to give and ſign full Receipts or Acquittances for the ſame, with full Power to compromiſe or compound any ſuch Debts or Demands, and to ſettle all Accounts and Differences touching or concerning the ſame; and to that End and Purpoſe, in the Name or on the Behalf of the ſaid United Company, by due Courſe of Law to ſue for the ſame; and generally to tranſact, perform, and do, all ſuch Acts, Deeds, Matters, and Things, and to uſe and exerciſe all ſuch Powers and Authorities, as are incident or neceſſary for carrying theſe Preſents into Execution, and for correcting all Abuſes, and obtaining the neceſſary Reformation in

the State of the Company's Affairs, as well Civil as Military, throughout *India* (except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, and Courts Martial, in *India*) in as full and ample Manner, to all Intents and Purpoſes, as the Court of Directors of the ſaid United Company could or might, or can do, by virtue of any Powers or Authorities in them veſted, or to them belonging or appertaining. Provided always, and the ſaid United Company do by theſe Preſents intend and require, that notwithſtanding the full and ample Powers and Authorities herein contained, the ſaid A. B. C. D. E. and F. and every of them, ſhall be ſubſervient to, and obey and fulfil, all ſuch Orders, Rules, and Inſtructions, as at the Time of paſſing this Inſtrument, or at any Time hereafter, during the Exiſtence or Continuance of theſe Preſents, ſhall be given, imparted, or tranſmitted, to the ſaid Commiſſioners, by or from the Court of Directors of the ſaid United Company for the Time being, or any Thirteen or more of them: Provided alſo, and it is expreſsly declared to be the true Intent and Meaning of the ſaid United Company, and of theſe Preſents, that notwithſtanding the full Powers and Authorities hereinbefore veſted in the ſaid A. B. C. D. E. and F. or any of them, yet nevertheleſs, at all Times when any Proceedings ſhall be had, by virtue of or under this preſent Commiſſion, at any one of the ſaid United Company's Preſidencies or Settlements of *Fort William*, *Fort St. George*, or *Bombay*, in the *Eaſt Indies*, the ſaid Commiſſioners hereinbefore nominated and appointed, or the major Part of them, or the Survivors of them, not being leſs than Three in Number, in reſpect to and concerning all Affairs, Buſineſs, Tranſactions, Matters, and Things, relating to or concerning ſuch reſpective Settlement, ſhall ſummon, or cauſe to be ſummoned, and call to their Aid and Aſſiſtance the ſaid Company's Preſident, and the Second in Council, and alſo the Military Officer who ſhall be the ſaid Company's Commander in Chief of their Forces, at ſuch reſpective Settlement, for the Time being; each of which ſaid Three Perſons, as touching and concerning all Affairs, Matters, and Things, reſpecting or relating to ſuch Settlement, ſhall have a Voice in all Conſultations, Deliberations, and Reſolutions, it being the Intent of the ſaid United Company, that in all Deliberations and Conſultations, every Reſolution and Queſtion ſhall be decided by the Majority of Voices then preſent, but where there ſhall be an Equality of Voices, the caſting Vote ſhall belong to and be given by ſuch one of the ſaid Commiſſioners then preſent, whoſe Name ſhall firſt ſtand, or be in Priority, in this preſent Commiſſion. And, laſtly, the United Company do hereby further ſtrictly enjoin and command all and every their Preſidents, Councils, Factors, Agents, and Servants, as well Civil as Military, and of whatever Rank or Denomination, to obey and fulfil the Orders and Inſtructions of the ſaid Commiſſioners, or the major Part of them, or the Survivors of them, not being leſs than Three in Number; and alſo to be aiding and aſſiſting to the utmoſt of their Power in enabling the ſaid Commiſſioners fully and effectually to carry theſe Preſents and the Powers herein contained into Execution. In Witneſs whereof, the ſaid United Company have hereunto affixed their Common Seal, this Day of in the Year of the Reign of our Sovereign Lord *George* the Third, by the Grace of God, of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, &c. and in the Year of our Lord

N° 7.

Copy of the Superintending Commiſſion for the *Eaſt Indies*, with the Opinion of Mr. *Yorke* and Mr. *De Grey* thereon.

The United Company of Merchants of *England* trading to the *Eaſt Indies*, to all to whom theſe Preſents ſhall come, ſend greeting. Know ye, That the ſaid United Company, for divers weighty Motives and Conſiderations, finding it neceſſary and expedient to delegate ſuch Powers as are hereinafter mentioned and contained, and having eſpecial Truſt and Confidence in the Juſtice, Fidelity, Prudence, and Abilities, of A. B. and C. have made, ordained, conſtituted, authorized, and appointed, and by theſe Preſents do make, ordain, conſtitute, authorize, and appoint, them the ſaid A. B. and C. and the Survivors or Survivor of them (notwithſtanding any Powers by the ſaid United Company, or their Court of Directors, given or granted to their Preſidents and Council, or to their Select Committee, or any of them, at any of their Settlements or Preſidencies in *India*) to be Commiſſioners to ſuperintend, direct, controul, conduct, manage, and tranſact (ſubject nevertheleſs to the Limitations, Reſtrictions, and Qualifications hereinafter expreſſed) all the Buſineſs and Affairs of the ſaid United Company, in and through all Parts of *India*, during the Good-will and Pleaſure of the ſaid United Company (reſerving nevertheleſs, and always excepted out of this Commiſſion, all the legal Judicature, and all Courts of Civil and Criminal Judicature, or Courts Martial, in *India*, granted or eſtabliſhed by any Act of Parliament, or by any Royal Charter or Charters, and all Powers and Authorities to them, or any of them, belonging or appertaining) and except alſo all ſuch Powers and Authorities as have been before granted by the ſaid United Company to their Preſidents and Council at their reſpective Settlements in *India*, and which are now veſted in them, until the actual Suſpenſion thereof, in the Whole or in Part, upon Notice in Writing to ſuch Preſident or Preſidents, from the ſaid Commiſſioners, or any Two of them (it being the Intent and Meaning of the ſaid United Company, that all ſuch Powers and Authorities as are now veſted in their reſpective Preſidents and Council, ſhall continue and remain in full Force until ſuch Notice and Suſpenſion as aforeſaid, and ſhall revive again upon the like Notice in Writing as aforeſaid to be given for that Purpoſe.)

And for carrying into full and complete Execution the Purpoſes and Intentions of the ſaid United Company, they do by theſe Preſents give and grant unto the ſaid A. B. and C. or any Two of them, or, in caſe of the Death of any One or Two of them, then unto the Survivors or Survivor of them, Power and Authority, in as full, ample, and effectual Manner as the ſaid United Company are by Law, or by any Royal Charter, themſelves authorized and empowered to do, to negociate, tranſact, order, direct, and conclude, all or any Treaties or Alliance, and all Acts, Matters, and Things, reſpecting Peace or War, with all or any Princes or States in *India*, or touching or concerning the ſame, by ſuch Ways and Means, and in ſuch Manner and Form, as to them the ſaid A. B. and C. or any Two of them; or, in caſe of the Death of any One or Two of them, then unto the Survivors or Survivor of them, ſhall ſeem meet, and moſt conducive to the Intereſt and Good of the ſaid United Company: And the ſaid United Company do by theſe Preſents further give and grant unto the ſaid A. B. and C. or any Two of them; or, in caſe of the Death of any One or Two of them, then unto the Survivors or Survivor of them, Power and Authority, in as full and ample Manner as the ſaid United Company themſelves might or could, to confer Promotions or Preferments, or to diſmiſs or ſuſpend, and again to reſtore or appoint, the Civil and Military Servants and Agents of the ſaid United Company, of whatſoever Denomination, Rank, or Degree, or any of them; and alſo to form, direct, and conduct, all ſuch Regulations in the Civil and Military Eſtabliſhments of the ſaid United Company in *India* (except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, in *India*) as, and when, and in ſuch Manner, as to them the ſaid A. B. and C. or any Two of them; or, in caſe of the Death of any One or Two of them, then unto the Survivors or Survivor

vivor of them, ſhall ſeem fitting and neceſſary for carrying into Execution the Purpoſes intended by theſe Preſents. (provided nevertheleſs, and it is the true Intent and Meaning of the ſaid United Company, that if any of the ſaid Company's Preſidents or Council, at any of their reſpective Settlements, ſhall be ſuſpended, removed, or diſmiſſed, by virtue of theſe Preſents, the ſaid Commiſſioners ſhall, as ſoon as conveniently may be, fill up and ſupply ſuch Office or Offices, and not ſuffer the ſame to remain vacant longer than ſhall be requiſite and neceſſary.) And the ſaid United Company do hereby further give and grant full Power and Authority unto the ſaid A. B. and C. or any Two of them; or, in caſe of the Death of any One or Two of them, then unto the Survivors or Survivor of them, to ſuperintend, inſpect, manage, order, direct, and conduct, all Affairs, Matters and Things, which in anywiſe relate to, or concern, the ſaid United Company's Duannee, or Revenues in *India*, or any of them, or their Trade or Inveſtments there, and to put the ſame, and the Collection, Management, and Accounts, touching or concerning the ſame, on ſuch Footing, Terms, and Conditions, as to them, the ſaid A. B. and C. or any Two of them; or, in caſe of the Death of any One or Two of them, then unto the Survivors or Survivor of them, ſhall ſeem juſt and neceſſary. And the ſaid United Company do hereby further give and grant unto the ſaid A. B. and C. or any Two of them; or, in caſe of the Death of any One or Two of them, then unto the Survivors or Survivor of them, full Power and Authority to collect and recover all Debts and Demands, due or owing to the ſaid United Company in *India*, upon any Account whatſoever, and to give and ſign full Receipts or Acquittances for the ſame, with full Power to compromiſe or compound any ſuch Debts or Demands, and to ſettle all Accounts and Differences touching or concerning the ſame; and to that End and Purpoſe, in the Name or on the Behalf of the ſaid United Company, by due Courſe of Law, to ſue for the ſame; and generally to tranſact, perform, and do, all ſuch Acts, Deeds, Matters, and Things, and to uſe and exerciſe all ſuch Powers and Authorities incident or neceſſary for carrying theſe Preſents into Execution, and for correcting all Abuſes, and obtaining the neceſſary Reformation in the State of the Company's Affairs, as well Civil as Military, throughout *India* (except as before excepted, reſpecting the Judicature, and Civil and Criminal Juriſdiction, and Courts Martial, in *India*) in as full and ample Manner, to all Intents and Purpoſes, as the ſaid United Company could, or might, or can do, by virtue of any Powers or Authorities in them veſted, or to them belonging or appertaining. Provided always, and it is hereby expreſsly ordered and directed, that in caſe at any Time, after the Death of either of them, the ſaid A. B. and C. and during the Continuance of theſe Preſents, a Difference of Opinion upon any Meaſure to be purſued in the Execution of the Powers and Authorities herein contained, ſhall happen to ariſe between the Survivors of the ſaid Commiſſioners, then, and in every ſuch Caſe, the Opinion of ſuch One of the ſaid Two ſurviving Commiſſioners, who is firſt named in this preſent Inſtrument, ſhall be deciſive and concluſive; but it is nevertheleſs hereby ordained, that the other ſurviving Commiſſioner ſhall be at liberty, and he is hereby required, to enter his Diſſent, with his Reaſons in Writing, to every ſuch Meaſure, in reſpect whereof any ſuch Difference of Opinion ſhall have ariſen or happened. Provided alſo, and the ſaid United Company do by theſe Preſents intend and require, that notwithſtanding the full and ample Powers and Authorities herein contained, the ſaid A. B. and C. and every of them, ſhall be ſubſervient to, and obey and fulfil, all ſuch Orders, Rules, and Inſtructions, as at the Time of paſſing this Inſtrument, or at any Time hereafter, during the Exiſtence or Continuance of theſe Preſents, ſhall be given, imparted, or tranſmitted, to the ſaid A. B. and C. or the Survivors or Survivor of them, by or from the Court of Directors of the ſaid United Company for the Time being, or any Thirteen of them. And, laſtly, the ſaid United Company do hereby further ſtrictly enjoin and command all and every their Preſidents, Councils, Factors, Agents, and Servants, as well Civil as Military, and of whatever Rank or Denomination, to obey and fulfil the Orders and Inſtructions of the ſaid A. B. and C. and the Survivors or Survivor of them, and alſo to be aiding and aſſiſting to their utmoſt, in enabling the ſaid A. B. and C. and the Survivors or Survivor of them, fully and effectually to carry theſe Preſents, and the Powers herein contained, into Execution, as they regard the Good-will and Approbation of the ſaid United Company. In Witneſs, &c.

L. S.

Signed by Order of the ſaid Court of Directors,
P. Michell, Secretary.

This Commiſſion being intended for the Reformation of Abuſes in a diſtant Country, the *Powers* given by it muſt, from the Nature of the Propoſition, be general, and reſtrained only by Reference to *Special* Inſtructions, in ſome Matters given to the Commiſſioners, who are Gentlemen eſteemed worthy by the Company to be entruſted with ſuch large diſcretionary Powers. But the Authority conveyed by this Inſtrument neither directs, nor will enable, the Commiſſioners to violate any of the Royal Charters or Statutes, on which the Rights, Franchiſes, and Conſtitution, of the Company depend: All ſuch Acts will be inconſiſtent with the plain Words and meaning of the Commiſſion, and will of themſelves be void in Law. The Effect of it is to enable the Commiſſioners to controul the Execution of ſuch temporary and revocable Powers as have flowed merely from the Court of Directors; or from the General Court, by ſuperſeding (if they ſhall think fit) Acts done in *India* by virtue of thoſe Powers, or by diſplacing corrupt and inſufficient Officers, or by aſſuming into their own Hands, in the ſeveral Settlements of the Company, for a convenient Time, and in particular Inſtances, the ordinary Powers of Management. As to the Civil and Criminal Juriſdiction of the Courts of Juſtice, or Courts Martial, or the Laws by which they decide, I am of Opinion that this Commiſſion does not authorize, nor can juſtify, the leaſt Infringement of them.

Auguſt 10th 1769. *C. York.*

Copy of the Attorney General's Letter to Lord *Weymouth*, dated 17th September 1769.

In obedience to your Lordſhip's Commands, ſignified to me by your Letter, bearing Date the Fourteenth of this Inſtant September, and encloſing a Copy of the Commiſſion for the Gentlemen appointed by the *Eaſt India* Company to ſuperintend their Affairs in *India*, as amended by Mr. *Yorke*, Mr. *Sayer*, and myſelf; and informing me that His Majeſty thinks it proper, in order to prevent Miſtakes, and to ſatisfy the Forms of Office, that you ſhould aſk me, Whether the encloſed is a Copy of the Commiſſion which has been amended by Mr. *Yorke*, Mr. *Sayer*, and myſelf; and whether, as it now ſtands, and is meant to operate, I think it free from thoſe Difficulties, in point of Law, which I thought the former Commiſſion was not free from?

I have cauſed the ſaid Copy of the Commiſſion to be compared with the Draft of the Commiſſion amended by Mr. *Yorke*, Mr. *Sayer*, and myſelf, at a Meeting had at the Requeſt of the Company; and I find it to be the ſame, except in One or Two immaterial Inſtances; and as it now ſtands, and is meant to operate, I think it is free from thoſe Difficulties, in point of Law, which occurred to me upon peruſing the Commiſſion before it was ſo altered, except that the Commiſſioners thus appointed will not, as I conceive, be ſubject to ſuch Inquiries, Trial, and Puniſhment, as the Legiſlature have

thought fit to make the Preſidents and Council of the *India* Company ſubject to by the Statutes of the 27 G. II. and the Firſt of His preſent Majeſty, although I apprehend that a Civil Action may be maintained againſt them by the common Law, for any Injury done by them to a private Subject.—It likewiſe appears to me, that if the Commiſſioners ſhall act conformably to the Intention of the Commiſſion, in not keeping the Offices of Preſidents and Council vacant longer than ſhall be neceſſary, there will be no reaſonable Ground to apprehend any Obſtruction to the Courſe of Judicature, or to Courts Martial.

I am, &c.

September 17th, 1769. *Wm de Grey.*

SECOND

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

Reported by Mr, ALDERMAN HARLEY on the 17th Day of *December* 1772.

VOL. IV.

SECOND.

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE OF THE *EAST INDIA* COMPANY.

The 17th of December 1772.

The Committee of Secrecy, appointed to enquire into the State of the *East India* Company; and for that Purpose to inspect the Books and Accounts of the said Company; and to report to the House what they find material therein, in respect to the Debts, Credits, and Effects, of the Company, as also to the Management and present Situation of the Company's Affairs, together with their Observations thereupon:—

HAVING finished their Inquiries into the special Matters referred to them, by the Instruction of the House, of the 30th Day of November, proceeded in the next Place, in pursuance of the Order of the House, to state the Debts, Credits, and Effects, of the said Company; and, as these are dispersed in different Parts of the World, they thought it would contribute to a more clear and perfect Knowledge of the Company's Affairs, if they distinguished such of their Debts, Credits, and Effects, as are in *England*, from such as are now Abroad, at their Presidencies in *India*, in *China*, at *Saint Helena*, and floating on the Sea.

And Your Committee thought it right in stating the Debts, Credits, and Effects, of the Company in *England*, to begin by stating an Account of the Cash in the Company's Treasury, on the First Day of December 1772, being the Day on which they entered on this Inquiry, and of such Sums as the Company expect to avail themselves of, from the Produce of their present Sale, and of all other Sums which they will be entitled to receive, before the 2d Day of March 1773, being the Day on which their next Sale will probably begin; and to state, per Contra, on the Debit Side of the Account, all Demands upon the Company in *England* already due, and such others as will become due before the said 2d Day of March, of which Day Your Committee have made Choice for the final Period to this first Part of their State of the Company's Affairs in *England*, as the Company will then have received the principal Payments for Goods sold in their present Sale: And this first Account may therefore be properly considered as the Cash Account of the said Company.

And in the next Place, Your Committee have stated the Remainder of the Company's Effects and Credits in *England*, and, per Contra, all other Debts of the Company, which will not become due till after the said 2d Day of March 1773.

And Your Committee having thus finished a State of the Company's Debts, Credits, and Effects, in *England*; they proceeded to state a like Account of the Debts, Credits, and Effects, of the Company Abroad, at their Presidencies in *India*, in *China*, at *Saint Helena*, and floating on the Sea.

And Your Committee find, That on the ſaid Firſt Day of December 1772, the United Company of Merchants of *England* trading to the *Eaſt Indies*, had

	£.	s.	d.
Caſh in their Treaſury	149,169	15	9
And that the following Sums are now due, or will become due, to the ſaid Company, before the ſaid 2d Day of March; viz.			
From the Board of Ordnance, for Salt Petre	4,500	—	—
For One Quarter's Intereſt, due the 5th of January 1773,			
From the Public on £. 4,200,000	31,500	—	—
For Expences on the Expedition to the *Manilha*	28,365	15	8

Your Committee find that the Company claimed, for their Expences on this Expedition, by a Memorial preſented to the Commiſſioners of His Majeſty's Treaſury the 10th of February 1768, the Sum of £.168,243. 9*s*. 2*d*.: But the Commiſſioners of the Treaſury determined, by their Minute of the 15th of June 1770, that the Company were entitled only to the Expences incurred antecedent to the Surrender of the Iſland of *Manilha* to the Company's Servants, on the 2d of November 1762: In conſequence whereof, an Account of ſuch Expences was delivered by the Company to the Treaſury, on the 19th of October 1770, amounting to the ſaid Sum of £. 28,365. 15*s*. 8*d*. and by an Act 11th of *George* the 3d, the ſame is directed to be paid to the ſaid Company; but hath not been yet received by them.

For Goods already ſold in the preſent Sale, Diſcount deducted, and deducting £. 6,000 allowed (per Eſtimate) for private Trade in former Sales	1,090,065	—	—
For the Remainder of Goods to be put up at the preſent Sale, Payment on which will be due before the ſaid 2d of March 1773	285,885	—	—
For other Goods to be ſold, being *Bengal*, *Coaſt*, and *Surat* Piece Goods, damaged Drugs, Nankeen Cloth, and China Ware, Diſcount deducted	54,925	—	—
To Profit ariſing to the Company from the private Trade, imported and ſold at their Sales, per Eſtimate	25,000	—	—
	£. 1,669,410	11	5

The Profit ariſing from private Trade falling almoſt entirely in the September Sale, Credit is here given for the Year's Profit on ſuch Trade.

And Your Committee find, that the Debts of the ſaid United Company of Merchants of *England* trading to the *Eaſt Indies*, which are due on the ſaid 1ſt Day of December 1772, or which will become due, before the ſaid 2d Day of March 1773, are as followeth; viz.

	£.	s.	d.			
To His Majeſty, for Cuſtoms on unrated Goods, due the 5th of Auguſt 1772	203,619	7	7			
Intereſt thereon from the 5th of Auguſt to the 1ſt of December, at 6 per Cent. per Ann.	3,916	3	9			
				207,535	11	4
To His Majeſty, for Second Moiety for Cuſtoms on Ships arrived in Seaſon 1771, which will be payable before and on the 20th of February 1773				15,515	16	—
To His Majeſty, for Firſt Moiety on ſeveral Ships arrived in 1772, which will be payable before the ſaid 2d Day of March 1773, per Eſtimate				50,063	18	—
To His Majeſty, for unrated Cuſtoms on September Sales 1771, which will be payable on the 27th of January 1773, per Eſtimate				214,359	—	—
To His Majeſty, for Indemnity on Tea, payable the 5th of July 1772, purſuant to an Act 12 *Geo.* III. Cap. 7.	117,314	1	4			

Your Committee find that the Company have obtained from the Commiſſioners of the Treaſury, Three ſucceſſive Warrants of Reſpite for this Sum; as appears by the Papers, hereunto annexed, A. B. C.

Intereſt

Your

Intereſt from the ſaid 5th of July to the 1ſt of December 1772, at 12 per Cent. per Annum - -	5,708 4 3		
		123,022 5 7	
To His Majeſty, more for Indemnity on Tea, for the Year ended the 5th Day of July 1772, payable on 11th of October 1772, purſuant to an Act 7 *Geo.* III. Cap. 56 - -	84,842 8 8		
Intereſt on D° from the ſaid 11th of October to the ſaid 1ſt of December 1772, at 12 per Cent. per Annum - - -	1,394 13 5		
		86,237 2 1	
To His Majeſty, for Half a Year's Payment, purſuant to an Act 9 *Geo.* III. Cap. 24, which became due on the 1ſt of February 1772, and was payable on the 29th of September following - - - - -	200,000 — —		
Intereſt thereupon, from the ſaid 29th Day of September to the 1ſt of December 1772, at 15 per Cent. per Annum - -	5,095 17 10		
		205,095 17 10	
To the Bank of *England*, for a Loan already due - - - - -	400,000 — —		
Intereſt on D° from the 17th of September to the ſaid 1ſt of December 1772, at 4 per Cent. per Ann. - - - - -	3,243 16 9		
		403,243 16 9	
To the Bank more for a Loan which will be due on the 6th of December 1772	100,000 — —		
Intereſt on the ſame from the 6th of October to the ſaid 1ſt of December 1772 - - -	602 14 9		
		100,602 14 9	
To the Bank of *England*, for Intereſt from the 6th of Auguſt 1772 to the ſaid 1ſt of December following, on £. 100,000 borrowed on Bond, at 4 per Cent. per Annum, as per Agreement with the Bank - - - - - - - - -		1,271 4 8	

Your Committee find that the *Eaſt India* Company have been accuſtomed to borrow theſe Loans of the Bank, from 2 Months to 2 Months; and Mr. *Tookey*, the Deputy Accomptant of the *Eaſt India* Company, informed Your Committee, that, as far as his Knowledge goes, theſe Loans have hitherto been diſcharged out of the Produce of the Sales that were making at the Time of borrowing the ſame. No Part of the preſent Loan was diſcharged in this Manner, though the Directors of the Bank have frequently ſolicited the Payment thereof: Beſides theſe Loans, the Company borrowed of the Bank £. 100,000 on Bond on the 6th Day of Auguſt 1772, which Your Committee intend to ſtate as Part of the Bond Debt of the ſaid Company: But as the Company by Agreement pay on this Debt the ſame Intereſt they pay on their other Loans to the Bank, Your Committee have thought it right to ſtate the Intereſt on the ſame ſpecially, in this Part of the Account.

To Bills of Exchange, payable before the 2d of March 1773, Intereſt included - -		30,127 1 7
To D° paſt due, and not preſented for Payment, Intereſt included - - - - -		8,241 — —
To Freight and Demurrage to the 1ſt of December 1772, with Intereſt then due on the ſeveral Balances, at 4 per Cent. per Annum - -		276,307 15 6
To Ditto that will become due on or before the 2d Day of March 1773 - - - - -		115,849 5 —

Your Committee find by Mr. *Richard Cole*, Freight Accomptant to the ſaid Company, that they have not paid any Freight on their Ships arrived in Seaſon 1772, except Wages: And that there are Balances due on 28 Ships that arrived in 1771, to the Amount of from £. 2,000 to £. 5,000 each Ship. If the Company do not pay their Balances at the End of 12 Months after the Ships are cleared, ſuch Balances run

run at 4 per Cent. per Annum Intereſt. And Mr. *Cole* informed Your Committee, that there have been Inſtances when the Company have been more backward in theſe Payments; but in general it has not been the Caſe.

To Wages and Firſt Advances to be paid to 3 Ships expected; viz. the *Godfrey*, *Colebrooke*, and *Pigot*, per Eſtimate	30,000	—	—

Your Committee having been aſſured that theſe 3 Ships are expected to arrive in this Seaſon, they thought it right to ſtate in this Account ſuch Payments as will probably be made on Account of the ſaid Ships, before the 2d of March 1773; and they will credit the Company with their Cargoes under the Article of Goods in Warehouſe in *England* on the ſaid 2d of March 1773.

To Arrears of Dividends on Stock to the 5th of January 1772	21,966	17	—
To Arrears of Intereſt on Bonds to the 30th of April 1772	22,486	4	7
To Arrears of Intereſt on Annuities to the 5th of April 1772	11,830	1	9

As all theſe Arrears are already due, and muſt be paid, if demanded, Your Committee thought it right to ſtate them in this Part of the Account, though ſome of them are of old Standing, and may probably never be demanded.

To Dividends on Stock, due the 5th of July 1772, for the Half Year preceding, and remaining unpaid	5,891	—	—
To Intereſt on Bonds, due the 30th of September 1772, for the Half Year preceding, remaining unpaid	6,783	—	—
To Intereſt on Annuities, due the 10th of October 1772, for the Half Year preceding, remaining unpaid	12,631	—	—
For Warrants paſſed the Court of Directors, unpaid	10,900	—	—
For Commiſſions to Supra Cargoes already due, per Eſtimate	29,000	—	—
For Payments in the Department of the Committee of Shipping, due before the 2d of March 1773	36,840	—	—
For the like in the Department of the Committee of Buying	58,035	—	—
For Silver for Exportation	40,000	—	—
For Indemnity on Teas, to be paid the Buyers before the 2d of March 1773, for 1 *ſh.* per Lib. Exciſe on Teas taken out for Home Conſumption, and for Drawbacks on Teas taken out for Exportation, according to Agreement made with the Buyers, per Eſtimate	30,000	—	—
For Charges of Merchandize to the 2d of March 1772, per Eſtimate	30,000	—	—
	£. 2,183,835	12	5

Your Committee find, That the Company have, for the moſt Part, regularly paid their Debts under theſe Two Articles, and are not now more than uſual in Arrear.

Which Firſt Sum of £. 1,669,410. 11 *s.* 5 *d.* being the Amount of Caſh in the Company's Treaſury on the 1ſt Day of December 1772, and of ſuch Sums as the Company will be entitled to receive before the 2d Day of March 1773, being deducted from the Sum of £. 2,183,835. 12 *s.* 5 *d.* which is the Amount of the Debts of the ſaid Company, which are due on the ſaid 1ſt Day of December, or which will become due before the ſaid 2d Day of March 1773; Your Committee find, That the Balance againſt the Company on the ſaid 2d Day of March, for Debts that will then be due, is the Sum of £. 514,425. 1 *s.*

Your Committee think it right to obſerve, that in the above Account they have calculated the Intereſt on the ſeveral Debts of the Company bearing Intereſt, to the 1ſt Day of December 1772, being the Day from which the above Account commences, except on Bills of Exchange, on each of which they have calculated the Intereſt to the Day on which ſuch Bill becomes payable: The Intereſt on the other Debts will continue till ſuch Time as the Debt, on which it is payable, is diſcharged. As it was impoſſible for Your Committee to aſcertain when the Company will diſcharge every particular Debt, the Intereſt could not be otherwiſe calculated: But Your Committee

Your

think it right to obſerve, that the Debts of the Company, bearing Intereſt on the ſaid 1ſt Day of December 1772, at the different Rates of 3, 4, 6, 12, and 15 per Cent. amount to no leſs a Sum than £. 2,093,978. 2*s.* 5*d.* as appears by the Account hereunto annexed, beſides what they owe to their Annuitants and Bondholders, which will be ſtated hereafter.

Your Committee proceeded in the next Place to ſtate the Remainder of the Company's Effects and Credits in *England*, and ſuch of their Debts as will not become due till after the 2d Day of March 1773.

	£.	*s.*	*d.*
And they find that there is due from the Public to the Company, in conſequence of ſeveral Sums advanced by them, purſuant to the Acts 9 and 10 *W.* III. 6 Queen *Anne*, and 17 *Geo.* II. -	4,200,000	—	—
And that the Value of their Goods in their Warehouſes in *England*, which will remain unſold on the 2d March 1773, by Ships already arrived; Diſcount, Cuſtoms, and Commiſſion to Supra Cargoes thereon, deducted; is per Eſtimate -	2,860,544	—	—
And that the Value of the Cargoes in the 3 Ships, *Godfrey*, *Colebrooke*, and *Pigot*, expected to arrive before the ſaid 2d of March 1773, Diſcount and Cuſtoms thereon deducted, is per Eſtimate - - - - - - -	220,450	—	—
And that the Value of Bullion then remaining in the Company's Treaſury, and paid for, is -	353	17	9
And that the Value of the Company's Houſe and Warehouſes is - - - - - -	224,919	—	—
And that the Value of the Ships and Veſſels belonging to the Company, with their Stores, is	17,735	6	8
And that the Company claim, as due from *France*, for the Subſiſtence and Charges of *French* Priſoners during the laſt War, as per Account delivered to Mr. Secretary *Conway*, the 16th of November 1765 - - - - - -	260,687	8	5
	£. 7,784,689	12	10

Your Committee find, That nearly Three Fourths of the Value of the Goods remaining in the Warehouſes is Tea, being in Weight 16,811,391 lb. which is ſuppoſed to be almoſt ſufficient for Three Years Conſumption. The Remainder of the Goods in the Warehouſe, are Piece Goods and Raw Silk from *Bengal*, Salt Petre, &c. which latter Articles will be put up in the next Year's Sales.

Mr. *Tookey*, the Deputy Accomptant, informed Your Committee, that in this Eſtimate is included only the Price of the Lands and Houſes bought, and of the Buildings erected; and that no Annual Repairs are included therein: The Repairs of the Houſe being carried to the Account of Charges General; and the Repairs of the Warehouſes to the Account of Charges of Merchandize. And the Company's Surveyor informed Your Committee, that on the neareſt Calculation he can make on the Company's Freehold Buildings and Grounds in *London*, including the *Eaſt India* Houſe, the Value of them is £. 228,000; and that whilſt the Trade of the Company exiſts, and they can fill their Warehouſes, he apprehends they are worth that Sum at 10 per Cent.

Your Committee find, by the Examination of Mr. *Oliver*, the Maſter Attendant of the Company's Ships, That the Value of the Ships, Veſſels, &c. as ſtated in his Account, is according to the Prime Coſt; but that the real Value to the Company ſhould be eſtimated at One Third leſs, at which Value Your Committee have ſtated them on the other Side.

It appears to Your Committee, That this Matter is now under Conſideration; but that the Court of *France* have not yet engaged to pay any Part of this Sum.

Your Committee find in the annual Account of the Company, a Claim on the Public for Hoſpital Expences for His Majeſty's Troops on the Coaſt of *Coromandel*, in the laſt War; an Account of which was delivered to the Commiſſioners of the Treaſury the 12th of June 1770; but it appears by a Minute of the Treaſury Board of

the 29th Day of January 1771, that Colonel *Monſon* having then been examined on the Subject of the ſaid Account, he informed the Board, that it was always underſtood by himſelf, and others commanding His Majeſty's Troops ſerving in *India*, that the extraordinary Expences of the ſaid Troops, including the Charge of the Hoſpitals, were to be paid by the Company; and that the ſaid Hoſpitals were under the Management of the Officers of the Company; and His Majeſty's Officers were not permitted to interfere in any wiſe therein.—And that the Board of Treaſury, in Conſideration of what was alledged by Colonel *Monſon*, determined that they did not think themſelves juſtified in proceeding to the further Liquidation of this Account, until the Company ſhould have laid before the Board the Authorities on which they founded this Demand on the Public; and it does not appear to Your Committee that any further Proceeding has been had thereon.

	£.	s.	d.
And Your Committee find, That beſides the Balance due by the Company on the 2d of March 1773, for Debts become due before the ſaid 2d Day of March, being the Sum of -	514,425	1	—

The Company are further indebted,

To the Perſons who ſubſcribed their Bonds in purſuance of an Act, paſſed 23 *Geo.* 2, for Annuities, now bearing an Intereſt at the Rate of 3 per Cent. per Annum - - - -	2,992,440	5	—
And to the Holders of their Bonds - -	2,998,124	10	—

Your Committee find, That the Company pay Intereſt after the Rate of 3 per Cent. per Annum on £. 2,895,107. 10*s.* of this Sum.—And that for £.100,000 lent by the Bank on Bond, they pay the like Intereſt as on their other Loans from the Bank; and that the remaining Sum, being £.3,017, bears no Intereſt, as the Holders of the Bonds for that Sum never brought them in to be marked, purſuant to the Orders of the General Courts, for the Reduction of Intereſt.

And that they are indebted to His Majeſty, for Half a Year's Payment on £. 400,000 per Annum, purſuant to an Act, 9 *Geo.* 3. Cap. 24. which became due on the 1ſt of Auguſt 1772, and will be payable on the 25th of March 1773 - - - - - - - - -	200,000	—	—

Your Committee obſerve, that ſo much of this Sum as becomes due in reſpect of the Time intervening between the 5th of July and the 1ſt of Auguſt, is ſubject to an Alteration according to the Rule laid down by an Act, paſſed in the 9th Year of His preſent Majeſty, which provides that if the ſaid Company ſhall, for and during any Time or Times within the Term of 5 Years, to be computed from the 1ſt Day of February 1769, reduce the Dividends upon their Stock, then and in every ſuch Caſe, there ſhall, for and during the Time or Times reſpectively of every ſuch Reduction or Reductions, be deducted from the ſaid Sum of £. 400,000 a Sum or Sums equal to the Amount of each and every ſuch Reduction, and if at any Time or Times within the ſaid Term of 5 Years, the ſaid Company ſhall reduce the Dividends upon their Stock to or under the Rate of £. 6 per Cent. per Annum, then in every ſuch Caſe during the reſpective Continuance of every ſuch Reduction, the ſaid Company ſhall be, and are thereby, diſcharged from the Payment of the ſaid Sum of £. 400,000, or ſuch Part thereof as would have become due to the Public during the Continuance of ſuch Reduction.

And for Cuſtoms for Goods ſold before the 2d Day of March 1773, but not payable till afterwards, viz. for the Second Moiety per *Ponſborne*, *Aſia*, and *Speke*, from *Bengal* - -	57,366	9	8
For Second Moiety per *Dutton*, and Firſt and Second per *Hampſhire*, from *Bombay* - - -	1,268	18	2
For Firſt and Second Moiety, per *Lord North*, and *Lord Holland*, from *Fort Saint George* -	51,303	15	9

For Second Moiety on 15 *China* Ships, and Firſt and Second on 5 *China* Ships	2,299	16	4
For unrated Cuſtoms on March Sales 1772, payable the 18th of Auguſt 1773	182,823	—	—
For D° on September Sale 1772, payable in January 1774	184,594	—	—
To 15 per Cent. Cuſtoms on September Sale 1772, payable the 18th of March 1773	112,489	—	—
To the Bank of *England*, on Account of Bullion bought of them	200,000	—	—

This Debt bears an Intereſt of 4 per Cent. per Annum, payable the 19th of October and 19th of April, in every Year, and is the Remainder of a Debt of £.736,250 contracted in the Years 1756 and 1757, for Bullion then bought of the Bank, which by ſubſequent Payments has been reduced to the preſent Sum.

To Bills of Exchange already accepted, and which will become due after the 2d of March 1773, and before the 2d of March 1774, Intereſt included	686,150	8	—
For Bills of Exchange already accepted, and which will become due from the 2d of March 1774, to the 2d of March 1775, Intereſt included	411,528	9	6
For Bills of Exchange already accepted, which will become due in the Remainder of the Year 1775, Intereſt included	2,583	3	1

Your Committee find by the Evidence of Mr. *Tookey* and Mr. *Holt*, That theſe include Bills from *China* as well as from *India*. The general Rule, from June 1769 has been to draw at 365 Days after Sight: The Company give their Servants Permiſſion to draw Bills to a certain Amount; ſome of the Bills payable in 1773, are a Part of that Permiſſion: All the Bills from *Bengal* which were accepted in 1771, were drawn contrary to Orders with reſpect to Intereſt, and Part of them with reſpect to Exchange; they were nevertheleſs accepted on the Terms on which they were drawn. Thoſe from *Bombay* were drawn contrary to Orders with reſpect to Intereſt, and Part with reſpect to Exchange: The Terms of Part of theſe Bills were altered, with reſpect to Intereſt, with Conſent of the Holders.

For ſundry Payments in the Department of the Committee of Shipping for Exports, including Recruits, for the Remainder of the preſent Seaſon	177,105	—	—
For ſundry Payments in the Department of the Committee of Buying, for the Remainder of the Seaſon	101,673	—	—
For Freight and Demorage on Ships already arrived, payable after the 2d of March 1773	159,343	—	—
For Freight and Demorage on the Ships expected to arrive; viz. *Godfrey*, *Colebrooke*, and *Pigot*, payable after the 2d of March 1773, per Eſtimate	18,000	—	—
For Commiſſion to Supra Cargoes, which will be owing the 2d of March 1773, for Goods ſold before that Day, but not payable till afterwards	24,283	—	—
To Caſh to be paid to the Buyers of Tea, in Lieu of the 1*ſh.* per lib. Exciſe on Teas for Home Conſumption, and of the Drawback on ſuch as ſhall be exported, purſuant to Agreement between the *Eaſt India* Company and the Buyers, for Tea ſold from March Sale 1767, to the September Sale 1771, both incluſive, and remaining in the Warehouſe upon the 2d of March 1773, per Eſtimate	133,000	—	—
To their Alms Houſes at *Poplar*, due the 1ſt of December 1772, and on which is allowed 4 per Cent. per Annum Intereſt	8,313	16	—
	9,219,114	12	6

And the Sum of £.7,784,689. 12*s.* 10*d.* being the Value of the Company's Effects and Credits in *England*, after the 2d Day of March 1773, being deducted from the Sum of £. 9,219,114. 12*s.* 6*d.* which conſiſts of the Balance due by the Company on the

This

ſaid 2d Day of March 1773, for Debts become due before and on that Day, and of the Amount of their Debts which will not become due till after the ſaid 2d Day of March; Your Committee find, That the Balance againſt the Company, with reſpect to their Debts, Credits, and Effects, in *England*, is the Sum of £.1,434,424. 19*s*. 8*d*.

Your Committee having thus finiſhed a State of the Company's Debts, Credits, and Effects, in *England*, proceeded to ſtate a like Account of the Debts, Credits, and Effects, of the Company Abroad, at their Preſidencies, in *China*, at *Saint Helena*, and floating on the Sea.

And Your Committee find, That there is Caſh in the ſeveral Treaſuries of the Company's Preſidencies, and their Subordinates; viz.

	CR[s]	*s*.	*d*.	£.	£. *s*. *d*.
Bengal, taken the 31ſt March 1772 ——	7,109,244	at 2	3	799,789	
Fort St. George, D° 20 March 1772	Pag[s] 251,661	at 8	0	100,664	
Bombay — D° 17 March 1772	Rupees 393,938	at 2	6	49,242	
Bencoolen — D° 31 Jan[ry] 1771	Sp. Dol[s] 173,400	at 5	0	43,350	
					993,045 — —
Caſh at *Canton* in *China*, taken the 7th of March 1772; viz. Silver that will be in the Treaſury there, when the Bohea unpacked, the Souchongs and Congous which are to be received, ſhall be paid for, and all Balances paid and received, - - - Tales 120,534. at 6*s*. 8*d*. - - -					40,178 — —
Caſh at *Saint Helena*, taken the 30th September 1771 -					8,852 — —

This Account is the laſt that has been received.

And that the Value of the Goods at *Bengal*, taken 31ſt March 1772, is

	£.	
Goods for *Europe* - - - - -	109,813	
Goods for Sale - - - - - -	128,960	
		238,773 — —

Your Committee find by the Evidence of Mr. *Hoole*, Auditor of the *Indian* Accounts, That the Goods for *Europe* are Goods of the Country actually in their Warehouſes, and valued according to what they coſt there: And that the Goods for Sale are *European* Goods, ſuch as Broad Cloth, Copper, and Lead, and are valued at the Prime Coſt in *Europe*, with 10 per Cent. Advance on the Invoice, according to Cuſtom, and were actually in their Warehouſes when the laſt Ships came away.

And that the Value of their Goods, at *Fort Saint George*, taken 20th March 1772, is

	£.	
Goods for *Europe* - - - - -	132,184	
Goods for Sale - - - - - -	93,049	
		225,233 — —

Mr. *Hoole* gave the ſame Evidence with reſpect to theſe Goods, as with reſpect to thoſe at *Bengal*.

And that the Value of their Goods at *Bombay*, taken the 17th of March 1772, is

	£.	
Goods for *Europe* - - - - -	262,988	
Goods for Sale - - - - - -	81,442	
		344,430 — —

The laſt Account of Quick Stock from *Bombay*, makes the Value of the Goods from *Europe*, to amount to £.295,429; but Your Committee find, from the Evidence of Mr. *Hoole*, That the Cargo of the *Godfrey*, expected ſoon to arrive, eſtimated at £.32,441, is included in this Quick Stock; Your Committee have therefore deducted it from the above Sum, and ſtated it as on the other Side.

Mr. *Hoole* gave the ſame Evidence in every Reſpect with regard to the Goods at *Bombay*, as he did with regard to thoſe at

Bengal and *Fort Saint George*; and added, that the Reaſon of the Quantity of Goods at *Bombay* being ſo much larger than at the other Preſidencies, is, that this Account includes the Company's Goods in *Perſia* and at *Surat*, which are very conſiderable.

And that the Value of their Goods at *Bencoolen*, taken 31 of January 1771, is
Goods for *Europe* - - - - - - - 8,394 — —

Mr. *Hoole* gave the ſame Evidence with reſpect to the Goods at *Bencoolen*, as he did with reſpect to thoſe at *Bengal* and *Fort Saint George*.

And that the Value of their Goods in *China*, taken the 7th of March 1772, is, - - Tales 325,164, at 6*s*. 8*d*. each - - - - - - - 108,388 — —

And that there is owing to the *Eaſt India* Company at their ſeveral Preſidencies, as follows; viz.

	£.	
At *Bengal* and Subordinates, 31 March 1772 - - -	836,283 — —	
From which deducting for bad Debts, according to the Obſervations on the other Side -	24,710 — —	
The Remainder is - - -		811,573 — —

Your Committee find, by the Evidence of Mr. *Hoole*, That this Debt conſiſts of Advances made for Inveſtments to the Agents, Factors, and Country Merchants, and of Money owing to the Company for Goods ſold, to the Amount of £. 433,115. Theſe in general are real Advances and Debts, and not of long ſtanding.

Mr. *Hoole* thinks that at *Patna* and *Coſſimbuzar*, there may be about £. 20,000 of old and doubtful Debts. Another Part of this Debt, to the Amount of £. 105,980, conſiſts of Balances due from the Company's Officers, ſuch as the Cuſtom Maſter, who collects the Company's Cuſtoms, the Collector of their Land Revenues, excluſive of the *Dewanny*, and the Company's Steward: And he eſteems this to be a good Debt. Another Part of this Debt, to the Amount of £. 272,478, conſiſts of Balances due from the Renters of the *Dewanny*, in the ſeveral Diſtricts of the Province of *Bengal*: This Balance is ſtruck the 30th of April 1771, and is the Balance of the Year ended on that Day. Mr. *Hoole* informed Your Committee, that the Company's Servants had propoſed to the Court of Directors to write off Sixteen Lack and 83,876 of *Sicca* Rupees, being the Balance of the preceding Year, and which he has therefore not included in this Account: And he ſuppoſes that the Company's Servants in *Bengal* ſtill conſider this Arrear of £. 272,478 as a Debt to be recovered.

In the Account delivered to Your Committee, there was an Article of £. 19.744, which appears to Your Committee, by the Evidence of Mr. *Hoole*, to conſiſt of Sums advanced to Contractors and Workmen for Works and Buildings, which will be diſcharged by the Performance of their Contracts, and ſhould not therefore be conſidered as a Debt: And alſo another Sum of £. 4,966. which conſiſts of Debts from ſeveral People, and the ſame having not varied for ſeveral Years, muſt be conſidered as bad Debts; Your Committe hath therefore not allowed them in this Account.

At *Fort Saint George*, 20th of March 1772 - - 879,227 — —

Your Committee find, by the Evidence of Mr. *Hoole*, That this Debt conſiſts of Advances made for Inveſtments, and for Money owing for Goods ſold to the Amount of £. 64,942; that this Debt is continually fluctuating, but he eſteems it a good Debt. And that another Part of this Debt, being

	£.	s.	d.	
At *Bombay* 17th March 1772 -	289,792	—	—	
From which deducting for a bad Debt, according to the Obſervation on the other Side	1,665	—	—	
The Remainder will be - -				288,127 — —

ing £. 20,820, is owing by the Chief of *Maſulipatam*, for Bills in his Hands, given by the Company's Farmers and Renters for the Revenues; and Mr. *Hoole* thinks this a good Debt: And that another Part of this Debt, being £. 13,590, is due by the Company's Cuſtom Maſter for the Balance of Sea Cuſtoms; and he thinks this a good Debt; And that another Part of this Debt, being £. 580,609, conſiſts of a Balance due from *Mahomed Ally Cawn*, Nabob of *Arcot*, Part of which Sum, being £. 180,609, is the Balance of his Account for general Charges defrayed for him, and is good, being Part of a Debt which he regularly liquidates: The Remainder of the ſaid Sum of £. 580,609, being Ten Lack of Pagodas, or £. 400,000, is a Sum carried to his Account by the Company here towards the Expence of the War with *Heyder Ally*. And Your Committee find, by a Letter from the ſaid Nabob *Mahomed Ally Cawn* to the Court of Directors, dated the 20th March 1771, That he engages to diſcharge this Debt, as appears by the Letter hereunto annexed. The Remainder of this Debt, being £. 199,266, conſiſts of Balances due from the Renters and Farmers of Lands and Farms at *Fort Saint George* and Subordinates, which Balances are not of long ſtanding, and the preſent Arrear is leſs than formerly.

Your Committee find, by the Evidence of Mr. *Hoole*, That Part of this Debt, to the Amount of £. 111,961, conſiſts of Advances for Inveſtments, and of Money owing to the Company for Goods ſold, and that it is not a Debt of long ſtanding: And that another Part of the ſaid Debt, amounting to £. 134,998, conſiſts of Money due from the Managers of the Bank at *Bombay*, which Bank is chiefly under the Direction of the Governor and Council there, and is eſteemed a very good Debt: And that another Part of this Debt, to the Amount of £. 25,067, is Balances due from the Farmers and Renters there, which are not of long ſtanding; this Debt is eſteemed very good: And that another Part of this Debt, to the Amount of £. 16,101, conſiſts of Debts due from ſeveral Perſons; and Mr. *Hoole* eſteems the ſame to be good, becauſe others, ſuppoſed to be bad, were written off by the Company here. And that the Remainder, being £. 1,665, he eſteems to be a bad Debt, being due from *Heyder Ally* for Five or Six Years.

At *Bencoolen* 31 January 1771 -	36,575	—	—	
From which deducting for bad Debts, according to the Obſervations on the other Side	5,967	—	—	
The Remainder will be - -				30,608 — —

Your Committee find, by the Evidence of Mr. *Hoole*, That Part of this Debt, to the Amount of £. 27,641, conſiſts of Sums due to the Company from ſeveral Perſons on Bond, upon Intereſt, and is a good Debt: And that another Part of this Debt, amounting to £. 2,967, is owing to the Company, by Opium Farmers, and Arrack Farmers, and other Perſons, and is a Debt lately incurred: The Remainder of this Debt, being £. 5,967, is for Advances for Cloaths for the Military, and for ſeveral mercantile Adventures, for which he imagines no Returns can be expected.

For Caſh advanced on Contracts in *China*, as per Account 7 March 1772, - - - Tales 204,501 at 6*s.* 8*d.* - - - - - - - - -				68,167 — —

And Your

And that the Value of the Company's Effects now floating on the Sea, is,

For the Cargo of the *Britannia*, ſent out in Seaſon 1770, for *Ballambangan*, valued at Prime Coſt here			3,881 14 6
For the Cargoes of 26 Ships ſent out in Seaſon 1771, valued at Prime Coſt here, Bullion and every Thing included			662,875 16 —
For the Cargoes of 25 Ships ſent, and to be ſent out this Seaſon, valued at Prime Coſt here, Bullion and every Thing included			494,597 — —
For Impreſts to Owners of Ships; viz.			
	£.	s.	d.	
For 5 Ships in 1770	6,237	10	—	
26 Ships in 1771	32,435	—	—	
25 Ships in 1772	31,187	10	—	
				69,860 — —
For *Madeira* Wines ſent out in 1771, and paid for	13,173	—	—	
For $\frac{1}{4}$ of Wine to be taken in 1772, D°	3,743	—	—	
				16,916 — —

And Your Committee find, That the Company's Dead Stock Abroad, at their Preſidencies in *China*, at *Saint Helena*, and floating on the Sea, is as followeth; viz.

The Value of their Stores at *Bengal*, taken 31 March 1772, is,

	£.	s.	d.	
Civil Stores	84,681	—	—	
Military D°	192,726	—	—	
				277,407 — —

Your Committee find, by the Evidence of Mr. *Hoole*, That all the Ships ſent out in Seaſon 1770, were arrived in *India* when the laſt Accounts came away, and their Cargoes included in the Quick Stocks there, except the Cargo of the Ship *Britannia*, conſigned to *Bombay*; and though it appears by Advices that the ſaid Cargo was taken out at *Bombay*, in order that the Ship might be docked, at the Time when the laſt Account of the Quick Stock was taken; yet, as the Ship was unladen only for this Purpoſe, and as ſuch Cargo was deſigned for *Ballambangan*, it appears, that the Cargo was not included in their Account of Quick Stock at *Bombay*.

And it appears by the Evidence of Mr. *Hoole*, that none of the Ships of the Seaſon 1771, were arrived when the ſaid Accounts came away—and that in general every Ship which arrives in *England* from *India*, brings with her (according to Orders from the Court of Directors) an Account of the Quick Stock of the Company, as it ſtood at the Time of her Departure from *India*, in the Settlement from whence ſhe comes, excluſive of the Cargo ſhe has on board; and that the laſt Ships which arrived, brought ſuch Account from each reſpective Preſidency, but that the Cargo of the *Colebrooke*, though not yet arrived, is not included in the Quick Stock at *Bengal*, as ſhe was laden, when the *Clive*, the Ship that brought the Account, came away; her Cargo is therefore ſtated as of a Ship actually arrived, and in the Warehouſe here.

Mr. *Hoole* having informed Your Committee, that theſe Stores in general are not deſigned for Sale, they have thought it right to ſtate them as Part of the Dead Stock of the Company Abroad: And by the ſame Evidence Your Committee find, That the Civil Stores at *Bengal* conſiſt of Naval Stores, ſuch as Cordage, Pitch, Tar,

and Canvas, Stationary for the Factory, and *European* Goods for the Uſe of the Factory; and that what is here charged is an Eſtimate of what was actually there on the 31ſt of March 1772, and is a very perfect Valuation according to the *European* Prices —And that the Military Stores at *Bengal* conſiſt of Muſquets, and all other Stores of a Military Nature, actually in Magazine there, excluſive of thoſe out in Service. He thinks that neither the Value of Guns on the Ramparts, nor any other Ordnance, is included in this Account—And that all in general are valued according to the *European* Prices.

And that the Value of their Stores at *Fort Saint George*, taken the 20th of March 1772, is,

	£.	s.	d.
Civil Stores	42,527	—	—
Military Stores	224,439	—	—
	266,966	—	—

Mr. *Hoole* gave the ſame Evidence with reſpect to theſe Stores, as he did with reſpect to thoſe at *Bengal*, except that the Guns on the Ramparts are included in this Account.

And that the Value of their Stores at *Bombay*, taken the 17th of March 1772, is,

	£.	s.	d.
Civil Stores	55,110	—	—
Military D°	78,515	—	—
	133,625	—	—

And that the Value of their Stores at *Bencoolen*, taken the 31 of January 1771, is,

	£.	s.	d.
Civil Stores	42,432	—	—
Military D°	7,784	—	—
	50,216	—	—

Mr. *Hoole* again gave the ſame Evidence with reſpect to the Stores at *Bombay* and *Bencoolen*, as he did with reſpect to thoſe at *Bengal*; and he is certain that the Guns on the Ramparts are not included in the Value of the Military Stores of theſe Preſidencies.

And that the Value of their Stores at *Saint Helena*, taken the 30 September 1771, is,

	£.	s.	d.
Civil Stores	20,293	—	—
Military D°	17,265	—	—
	37,558	—	—

Mr. *Hoole* gave the ſame Evidence with reſpect to theſe Stores, as he did with reſpect to thoſe at *Bengal*, except that the Guns on the Ramparts are included.

And that the Value of their Ships and Veſſels in *India*, is,

	£.	s.	d.
At *Bengal*	65,637	—	—
Fort St. George	28,654	—	—
Bombay	74,831	—	—
Bencoolen	12,363	—	—
	181,485	—	—

And that the Value of their Elephants, Horſes, Camels, and Cattle, in *India*, is,

	£.	s.	d.
At *Bengal*	38,719	—	—
Fort St. George	17,492	—	—
Bombay	1,098	—	—
Bencoolen	252	—	—
	57,561	—	—

And that the Value of the Plate, Houſehold Furniture, &c. of the Company in *India*, is,

	£.	s.	d.
At *Bengal*	14,869	—	—
Fort St. George	9,019	—	—
Bombay	15,037	—	—
Bencoolen	1,219	—	—
	40,144	—	—

And that the Value of the Company's Plantations, is,

	£.	s.	d.
At *Bombay*	29,058	—	—
Saint Helena, including Lands and Cattle	11,166	—	—
	40,224	—	—

And Your

And that the Value of the Company's Slaves is,	£.	s.	d.	£.	s.	d.
At *Bombay*	196	—	—			
Bencoolon	14,197	—	—			
Saint Helena	4,595	—	—			
				18,988	—	—
				£. 6,397,299	10	6

Your Committee find, by the Evidence of Mr. *Hoole*, That the Company's Veſſels in *India* are valued according to the Prime Coſt there, and that at *Fort St. George*, not only the Value of the Prime Coſt of the Veſſels is included, but alſo of all the Stores that have been ſupplied to them, which has ſometimes made the Value of a Veſſel amount to Double the Prime Coſt of her Building:

That the Value of the Elephants, Horſes, Camels, and Cattle, is the Prime Coſt of them there:

That the Value of the Plate, Houſehold Furniture, and Neceſſaries, is what the Company's Servants paid for them there:

And that the Value of the Plantations and Slaves is an Eſtimate.

And Mr. *Hoole* being aſked, Whether he could not give a more perfect Valuation of theſe Effects; he anſwered, That they had no other Return made but theſe Accounts.

And Your Committee find, That the Debts of the Company Abroad at their Preſidencies in *China*, and at *St. Helena*, are as followeth; viz.

	£.	s.	d.
Debts owing by the Company at *Bengal*	1,754,506	—	—

Your Committee find, by the Evidence of Mr. *Hoole*, That Part of the ſaid Debt, being £. 1,138,515. is due on Bond, and bears an Intereſt after the Rate of 8 per Cent. per Annum—And that another Part of this Debt, being £. 130,453, is a Fund eſtabliſhed for the Support of decayed and diſabled Officers and Soldiers, for which Sum no Intereſt is paid in *Bengal*, but in Conſideration thereof, and by Agreement made between the Company and the Right honourable Lord *Clive*, the Company pay in *England* £. 9,172. 13s. 4*d*. per Annum—And that another Part of this Debt, being £. 459,005, is owing to the Mogul, the Nabob, and to his Miniſters, in Part of their Tribute and Stipends; and was due the 10th of November 1771—And that another Part of this Debt, being £. 17,607, conſiſts of Sums, being the Eſtates of deceaſed Perſons and other Depoſits in Truſt, paid into the Company's Treaſury, by Order of the Mayor's Court at *Calcutta*—And the Remainder, being £. 8,926, conſiſts of ſeveral ſmall Debts owing by the Company.

Debts owing by the Company at *Fort St. George*	48,164	—	—

Your Committee find, by the Evidence of Mr. *Hoole*, That Part of this Debt, being £. 29,918, is Money borrowed on Bond, bearing Intereſt at the Rate of 8 per Cent. per Annum—And that another Part of this Debt, being £. 8,480, is a Depoſit of the *French* Jeſuits, and bears an Intereſt at the Rate of 6 per Cent. per Annum—And that the remaining Sum of £. 9,766, are Debts due to ſundry Perſons, bearing no Intereſt.

Debts owing by the Company at *Bombay*	213,418	—	—

Your Committee find, by the Evidence of Mr. *Hoole*, That Part of this Debt, being £. 88,438, is Money borrowed on Bond, Part whereof bears an Intereſt at £. 9 per Cent. per Annum, and Part at £. 10 per Cent. per Annum—And that another Part of the ſaid Debt, being £. 110,978, is Money due to the Bank at *Bombay*, and bears no In-

tereſt—And that another Part of this Debt, being £. 5,319, is a Sum conſiſting of the Effects of deceaſed Perſons, and Depoſits in Truſt, paid into the Company's Treaſury by Order of the Mayor's Court at *Bombay*; and the remaining Sum of £. 8,683, conſiſts of ſmall Debts due to ſundry Perſons.

Debts owing by the Company at *Bencoolen* - - 16,218 — —

£. 2,032,306 — —

Your Committee find, by the Evidence of Mr. *Hoole*, That this Sum is due to ſundry Perſons for Goods.

Which Sum of £. 2,032,306, being the Amount of the Debts of the Company Abroad, being deducted from the Sum of £. 6,397,299. 10 *s.* 6 *d.* being the Value of the Company's Credits and Effects Abroad, at their Preſidencies, in *China*, at *Saint Helena*, and floating on the Sea—Your Committee find, That the Balance, in Favour of the Company, Abroad, will be £. 4,364,993. 10 *s.* 6 *d.*

	£.	*s.*	*d.*
Balance againſt the Company on the 1ſt Account, being their Caſh Account, made up to the 2d Day of March 1773	514,425.	1.	—
Balance againſt the Company on the 2d Account, being an Account of their Debts, including the Balance againſt them on their Caſh Account, and of their Effects and Credits in *England*, after the 2d Day of March 1773	£. 1,434,424.	19.	8.
Balance in Favour of the Company on the 3d Account, being an Account of their Debts, Credits, and Effects, Abroad, at their Preſidencies, in *China*, at *Saint Helena*, and floating on the Sea	£. 4,364,993.	10.	6.

Your Committee have not included in the above Account, any Valuation of the Fortifications and Buildings of the Company Abroad.—They are far from thinking that the ſame ought not to be conſidered as of great Uſe and Value to the Company in carrying on their Commerce, and protecting their ſeveral Settlements: But, they can by no Means agree in Opinion with the Court of Directors, who, by their Minutes of the 27th of April 1769, ordered, "That the Amount of the Fortifications, &c. ſhould again be added to the annual Statement, to be made up in June 1769." And Your Committee find, That ſuch Amount was added to the ſaid Account, made up in June 1769, and has been added in all the annual Accounts made up ſince that Period; and that in the laſt annual Account, made up on the 1ſt of July 1772, there is included, in conſequence of ſuch Order of the Court of Directors, under the Article of Factory at *Bengal*, the Sum of 191 Lack and 54,558 Current Rupees, which, at 2 *s.* 3 *d.* each, amount to the Sum of £. 2,154,888; which Sum, by a Memorandum at the Foot of the ſaid Account, is ſtated to be the Amount of what had been then expended for Fortifications, Buildings, &c. at *Bengal*.

Your Committee having no Rule by which they can form any Judgment of the real Value of this Part of the Company's Effects, can only ſtate to the Houſe what they find in the Company's Books and Accounts concerning them: And it appears to Your Committee, that in all the annual Accounts from the Year 1732, which is the firſt Year in which any annual Sum was made up, the Sum of £. 400,000 has been charged under the Head of Dead Stock; which appears to Your Committee to be for the Dead Stock Abroad only, as there is another Article charged, in every ſuch annual Account, for *Eaſt India* Houſe and Warehouſes, to the Amount of from £. 25,000 to £. 40,000.

Your Committee find, That in the annual Account 1765, £. 300,000 was deducted from the Quick Stock Account of *Fort William*.

And that, in the annual Account 1766, the ſaid Sum of £. 300,000, together with £. 30,000 more, was deducted from the Quick Stock Account of *Fort William*.

And that, in the annual Account 1767, the ſame Sum of £. 330,000 was deducted from the Quick Stock Account of *Fort William*.

And that, in the annual Account 1768, the Sum of £. 860,065, which includes the ſaid Sum of £. 330,000 abovementioned, was deducted from the Quick Stock Account of *Fort William*.

And Your Committee find, That in the General Letter of the Court of Directors, dated the 16th of March 1768, to the Preſident and Council of *Bengal*, the Directors ordered, that the Dead Stock conſiſting of Forts, Buildings, and Works, and their Appurtenances, ſhould have no Place in the Quick Stock.

And Your Committee find, That in the annual Account of 1769, the Amount of Fortifications, &c. was again added under the Head of Factory at *Bengal*, by Order of the Court of Directors in the Manner before mentioned: And that the Court of Directors have continued to add the ſaid Amount, and all additional Charges for Fortifications, Buildings, &c. in all their annual Accounts made up ſince that Period.

Your Committee have annexed the Account which was laid before them relative to the above Matters.

And Your Committee find, by an Account delivered to them, and which is hereunto annexed, That the Company have expended, in Fortifications, Buildings, &c. at *Bengal*, from May 1757 - - - - - £. 2,313,849

And at *Fort Saint George*, from May 1761	596,747
And at *Bombay*, from Auguſt 1760 - -	760,554
And at *Bencoolen*, from July 1761 - -	29,277
And at *Saint Helena*, from October 1761 -	28,128
	£. 3,728,552

Your Committee having now, in purſuance of the Order of the Houſe, reported a State of the Debts, Credits, and Effects, of the ſaid Company in *England* and Abroad; They are proceeding, purſuant to another Part of the ſaid Order, to enquire into the Situation of the Company's Affairs; and, in the firſt Place, with reſpect to the Profits which the Company derive from their Commerce, or from the Territorial Acquiſitions lately obtained in the *Eaſt Indies*; an Examination of which is neceſſary, in order to form a competent Judgment of the State of the Company's Affairs.—They have already made ſome Progreſs in this Enquiry; and they will report from Time to Time what they find material on this important Subject.

A.

To the Right honourable the Lords Commiſſioners of His Majeſty's Treaſury.

The Memorial of the Court of Directors of the United Company of Merchants of *England* trading to the *Eaſt Indies*,

Humbly Sheweth,

THAT the prompt Payment for the Goods ſold by the ſaid Company in their Sale which commenced the 10th of March laſt, having of unavoidable Neceſſity been deferred to a late Day, the Company are thereby deprived of the Receipt of a ſeaſonable and ſufficient Supply of Money to diſcharge the unrated Cuſtoms which became due to the Crown the 5th of this Inſtant Auguſt, amounting to about the Sum of £. 203,619. 7 *s.* 7 *d.*

Your Memorialiſts therefore moſt humbly pray, Your Lordſhips will be favourably pleaſed to extend the Time for Payment of the ſaid £. 203,619. 7 *s.* 7 *d.* for Two Months from the ſaid 5th of Auguſt.

Signed by Order of the ſaid Court of Directors.

P. Michell, Secretary.

Eaſt India Houſe,
the 7th of Auguſt 1772.

After our hearty Commendations. Having conſidered the annexed Memorial of the Court of Directors of the United Company of Merchants trading to the *Eaſt Indies*, praying a Reſpite of Payment of Two hundred and Three thouſand Six hundred and Nineteen Pounds Seven Shillings and Seven Pence, or thereabouts, which was due for Duties on Teas on the 5th of Auguſt Inſtant; Theſe are to authorize and require you to cauſe Proceſs to be ſtayed againſt the ſaid Company for the ſaid Duties, until the 1ſt Day of October 1772, upon their paying Intereſt at the Rate of Six per Cent. for the Monies ſo retained, according to an Act of the 4th Year of Queen *Anne*, Chap. 6. And for ſo doing this ſhall be your Warrant. *Whitehall* Treaſury Chambers, the 13th Day of Auguſt 1772.

To our very loving Friends, the Commiſſioners of His Majeſty's Cuſtoms, and the Commiſſioners of His Majeſty's Exciſe, and to all other Perſons whom it may concern.

North,
J. Dyſon,
C. Townſhend.

Eaſt India Company. Payment of Duties on their Teas to be reſpited for Two Months, from 5th Auguſt 1772.

B.

To the Right honourable the Lords Commiſſioners of His Majeſty's Treaſury.

The Memorial of the Court of Directors of the United Company of Merchants of *England* trading to the *Eaſt Indies*,

Sheweth,

THAT your Lordſhips were pleaſed, on your Memorialiſts Application, dated the 7th of Auguſt laſt, to prolong until the 1ſt of October next, the Payment of the Sum of £. 203,619. 7 *s.* 7 *d.* which became due to the Crown the 5th of the ſame Month of Auguſt, for the Cuſtoms on unrated Goods ſold in their Sale, which commenced the 10th of March laſt.

That your Memorialiſts not having received any Aid of Caſh from the Goods ſold in their preſent September Sale, occaſioned by the general Scarcity of Money; and that the Sale of your Memorialiſts *Bengal* Piece Goods being unavoidably poſtponed until the enſuing Month of November, they are deprived of the Means of providing a Supply for the Diſcharge of the ſaid Sum of £. 203,619. 7 *s.* 7 *d.* on the 1ſt of October next.

Your Memorialiſts therefore humbly beſeech your Lordſhips will be favourably pleaſed to extend the Term for Payment of the ſaid Sum of £. 203,619. 7 *s.* 7 *d.* for Two Months from the ſaid 1ſt of October next.

Signed by Order of the ſaid Court of Directors.

P. Michell, Secretary.

Eaſt India Houſe,
the 24th September 1772.

After our hearty Commendations. Having conſidered the annexed Memorial of the Court of Directors of the United Company of Merchants trading to the *Eaſt Indies*, praying a Reſpite of Payment of Two hundred and Three thouſand Six hundred and Nineteen

Pounds Seven Shillings and Seven Pence, or thereabouts, which was due for Cuſtoms on unrated Goods upon the 5th Day of Auguſt laſt; Theſe are to authorize and require you to cauſe Proceſs to be ſtayed againſt the ſaid Company for the ſaid Duties, for the Space of Two Months, to be computed from the 1ſt Day of October next, upon their paying Intereſt after the Rate of £. 6. per Cent. for the Monies ſo retained, according to an Act of the 4th Year of the Reign of Queen *Anne*, Chap. 6. And for ſo doing this ſhall be your Warrant. *Whitehall* Treaſury Chambers, the 30th Sept. 1772.

To our very loving Friends the Commiſſioners of His Majeſty's Cuſtoms. — *North.* *C. Jenkinſon.* *J. Dyſon.*

Eaſt India Company. Payment of Duties on unrated Goods to be reſpited for Two Months, from 1 October 1772.

C.

To the Right honourable the Lords Commiſſioners of His Majeſty's Treaſury.

The Memorial of the Court of Directors of the United Company of Merchants of *England* trading to the *Eaſt Indies*,

Sheweth,

THAT your Lordſhips were favourably pleaſed, on your Memorialiſts Application, dated the 7th Auguſt laſt, to prolong until the 1ſt of October laſt, the Payment of the Sum of £. 203,619. 7*s*. 7*d*. which became due to the Crown the 5th of the ſaid Month of Auguſt, for the Cuſtoms on unrated Goods ſold in their Sale, which commenced the 10th of March laſt; and that your Lordſhips were alſo further pleaſed to grant further Reſpite of the Payment of the ſaid Sum of £. 203,619. 7*s*. 7*d*. until the 1ſt Day of December next.

That the Sale of your Memorialiſts *Bengal* Piece Goods not being yet finiſhed, your Memorialiſts are ſtill diſabled from providing a Sufficiency of Caſh for the Payment of the ſaid Sum of £. 203,619. 7*s*. 7*d*. on the ſaid 1ſt Day of December next.

Your Memorialiſts therefore humbly requeſt your Lordſhips will be pleaſed to extend the Term for Payment of the ſaid Sum of £. 203,619. 7*s*. 7*d*. for Two Months from the 1ſt Day of December next.

Signed by Order of the ſaid Court of Directors.

P. Michell, Secretary.

Eaſt India Houſe,
the 24th of November 1772.

After our hearty Commendations. Having conſidered the annexed Memorial of the Court of Directors of the United Company of Merchants trading to the *Eaſt Indies*, praying a Reſpite of Payment of Two hundred and Three thouſand Six hundred and Nineteen Pounds Seven Shillings and Seven Pence, or thereabouts, which was due for Cuſtoms on unrated Goods upon the 5th of Auguſt laſt; Theſe are to authorize and require you to cauſe Proceſs to be ſtayed againſt the ſaid Company, for the ſaid Duties, till Wedneſday the 9th Day of December next, upon their paying Intereſt at the Rate of £. 6. per Cent. for the Monies ſo retained, according to an Act of the 4th Year of the Reign of Queen *Anne*, Chap. 6. And for ſo doing this ſhall be your Warrant. *Whitehall* Treaſury Chambers, the 30th Day of November 1772.

To our very loving Friends, the Commiſſioners of His Majeſty's Cuſtoms. — *C. Jenkinſon.* *J. Dyſon.* *C. Townſhend.*

Eaſt India Company. Payment of Duties on unrated Goods to be reſpited till 9th December 1772.

D.

An ACCOUNT of the Debts of the *Eaſt India* Company, bearing Intereſt (excluſive of Bond Debts) the 1ſt Day of December 1772; expreſſing the Rate of Intereſt each Debt bears.

	£.	s.	d.				
Amount of the Old Bullion Debt due to the Bank of *England*	200,000	—	—	bearing Intereſt at the Rate of	4	per Cent.	per Ann.
Amount of what due to the Bank of *England* upon Loan	500,000	—	—	Ditto	—	D°	4 Ditto.
Amount of what due to the Government for Indemnity on Tea	202,156	10	—	Ditto	—	D°	12 Ditto.
Amount of what due to the Government as *per* Agreement	200,000	—	—	Ditto	—	D°	15 Ditto.
Amount of what due to the Government for unrated Cuſtoms	203,619	7	7	Ditto	—	D°	6 Ditto.
Amount of Bills of Exchange	699,888	8	10	Ditto	—	D°	3 Ditto.
Amount of what due for Freight and Demorage	80,000	—	—	Ditto	—	D°	4 Ditto.
Amount for the Fund of Almshouſes at *Poplar*	8,313	16	—	Ditto	—	D°	4 Ditto.
	£. 2,093,978	2	5				

London, the 1ſt December 1772. Errors Excepted.

R. Tookey, Deputy Accomptant.

E.

Extract of the Letter from the Nabob of *Arcot* to the Court of Directors, dated the 20th March 1772.

EVERY Demand hitherto made on me by your Governor and Council, I have fully paid, though I could not prevail on them to give me my Accounts till very lately, and even thoſe are wrote in ſuch a Manner, that neither I nor any of my People can well underſtand them: However, from the Beginning of my Tranſactions to the End of October 1771, there is not a Daum due from me to the Company: The Governor and Council in December 1769 thought proper to charge to my Account Ten Lacks of Pagodas as my Share of the Expence of the *Myſore* War; they have frequently mentioned in their Letters to me, that I acknowledged this as juſt Debt, and promiſed to pay it; and I underſtand from your Letters, that they had been at great Pains to write in the ſame Manner to *England*: In the *Myſore* War I expended large Sums, as I maintained the whole Army, paid the Expence of the Troops, as well as thoſe employed in the War, as in the Defence of the *Carnatic* at the Time: By what Management then could the extraordinary Expences amount to ſuch a Sum? This is the Senſe I have always had of the Agreement I entered into with the Governor and Council in 1768, That I was to be put in Poſſeſſion of the conquered Country, out of the Revenues of which the whole Expence of the War was to have been paid: The Event of the War is well known, and in every one Article the Governor and Council failed on their Part, even in ſuch as I eſteemed eſſential to my Honour as well as to my Intereſt, and that of my Country. I deſire you to conſider this Matter well, and am certain that you will then ſee this Matter in the Light I do; and I appeal to yourſelves, whether you think it probable I ever could be brought voluntarily to acknowledge this Demand as a juſt Debt in ſuch Circumſtances.

I have nothing ſo much at Heart as endeavouring by every Means to make my Friendſhip with the Company ſtronger and ſtronger, and therefore in my laſt Letter by the Ship *Lord North*, I told you, that the next Ship ſhould bring you Accounts of my Friendſhip, that you might ſet your Minds at Eaſe. What is Money to me without your Friendſhip? or what Sum can equal the Value I have for you? Therefore, ſince you have been told that I would pay you Ten Lacks of Pagodas, I now tell you, that out of pure Friendſhip, and merely as the Reſult of my own free Will and Choice, I will, in Time of Peace and Tranquillity, pay to my Friends the *Eaſt India* Company Ten Lacks of Pagodas: I aſk nothing in Return but your Friendſhip, which I doubt not you will readily grant.

F.

ANNUAL ACCOUNT, 1765.

Fort William Quick Stock, dated the 26th November 1764.

IT is the Opinion of the Committee of Accounts, That there be deducted from the Balance of the above Quick Stock Account, for the Reaſons mentioned in the Engineers Letters from *Bengal* of the 26th November and 1ſt December 1764, both received per *Devonſhire* the 15th June 1765 - - - - - - £. 300,000.

ANNUAL ACCOUNT, 1766.

Fort William Quick Stock, dated the 11th March 1765, and received per *Bute* the 15th January 1766.

It is the Opinion of the Chairman and Deputy Chairman, That there ſhould be deducted from the Balance of the above Quick Stock Account, for the Reaſons mentioned in the Engineers Letters from *Bengal*, dated the 26th November and 1ſt December 1764, both received per *Devonſhire*, the 15th June 1765 £. 330,000.

ANNUAL ACCOUNT, 1767.

Fort William Quick Stock, dated the 28th November 1766, and received per *Cruttenden* the 19th June 1767.

Ordered, by the Committee of Accounts, That the ſame Amount as was deducted from the Balance of the laſt Year's Quick Stock Account, be for the ſame Reaſons deducted from the above Quick Stock Account - - - - - - - £. 330,000.

The Committee are alſo of Opinion, That the Sum of £. 251,297, being the remaining Charge for Fortifications and Buildings in the above Quick Stock Account, ſhould likewiſe be deducted; a Memorandum of which ſtands at the Foot of the annual Account; but the ſame was not deducted.

ANNUAL ACCOUNT, 1768.

Fort William Quick Stock, dated the 10th December 1767, and received per *Norfolk* the 12th June 1768.

Ordered, by the Committee of Accounts, That all the Charges for Buildings, *&c.* (as per Account received from the Auditor) be deducted from the Balance of the above Quick Stock Account, amounting to £. 860,065.

ANNUAL ACCOUNT, 1769.

Fort William Quick Stock, dated the 18th November 1768, and received per *Verelſt* the 28th May 1769.

By Order of Court, the 27th April 1769, the Sum of £. 853,920, Part of what was deducted from the laſt Year's Balance of Quick Stock, is added to the above Quick Stock Account, not being included therein - - - - - - - - - £. 853,920.

ANNUAL ACCOUNT, 1770.

Fort William Quick Stock, dated the 23d November 1769, and received per *Hampſhire* the 17th April 1770.

Per Order of Court, the 27th April 1769, the Sum of £. 853,920, Part of what was deducted from the Quick Stock, in the annual Account of 1768, is

added to the above Quick Stock Account, not being included therein - - - £. 853,920

Ordered, by the Committee of Accounts, That what was expended on Fortifications, &c. ſince making up the annual Account in 1769, be alſo added to the above Quick Stock Account (as per Account received from Mr. *Hoole*) is - - 85,880

£. 939,800

ANNUAL ACCOUNT, 1771.

The Sum of £. 853,920, having been deducted for Fortifications, Buildings, &c. from the *Bengal* Quick Stock, in the annual Account of June 1768, and being omitted in the above Quick Stock, is here added to the preſent Balance, per Order of Court, the 27th April 1769 - - - £. 853,920

The 28th June 1770, the Committee of Accounts ordered, That the increaſed Amount on the Expence of Fortifications and Buildings, which appeared by the Accounts received from *Bengal*, ſince making up the annual Statement in June 1769, ſhould be alſo added to this Account, as per Minute received from the Auditor - - - - - - - 85,880

The 25th June 1771, the Committee of Accounts ordered, That the increaſed Amount on the Expence of Fortifications and Buildings, which appeared by the Accounts received from *Bengal*, ſince making up the annual Statement in June 1770, ſhould be alſo added to this Account, as per Minute received from the Auditor - - - - - - - 430,880

£. 1,370,680

ANNUAL ACCOUNT, 1772.

The Sum of £. 853,920, having been deducted for Fortifications, Buildings, &c. from the *Bengal* Quick Stock, in the Annual Account of June 1768, and being omitted in the above Quick Stock, is here added to the preſent Balance, per Order of Court, the 27th April 1769 - - £. 853,920

The 28th June 1770, the Committee of Accounts ordered, That the increaſed Amount on the Expence of Fortifications and Buildings, which appeared by the Accounts received from *Bengal* ſince making up the annual Statement in June 1769, ſhould be alſo added to this Account, as per Minute received from the Auditor - - - - - - - 85,880

The 25th June 1771, the Committee of Accounts ordered, That the increaſed Amount on the Expence of Fortifications and Buildings, which appeared by the Accounts received from *Bengal*, ſince making up the annual Statement in June 1770, ſhould be alſo added to this Account, as per Minute received from the Auditor - - - - - - - 430,880

The 30th June 1772, the Committee of Accounts ordered, That the increaſed Amount on the Expence of Fortifications and Buildings, which appeared by the Accounts received from *Bengal* ſince making up the annual Statement in June 1771, ſhould be alſo added to this Account, as per Minute received from the Auditor - - - - - - - 784,208

£. 2,154,888

R. Tookey, Deputy Accomptant.

G.

AMOUNT of the Sums of Money expended on the Fortifications and Civil Buildings in the *Eaſt India* Company's Settlements in *India*, diſtinguiſhing each Preſidency, to the laſt Accounts received.

BENGAL.

Calculate Amount, Buildings, &c. to April 1757 - - - - £.ſt. 187,757

	New Fort, begun 1757-1758.	*Dinapore* Cantonments.	*Barrampore* Cantonments.	*Bonkypore* Cantonments.	*Mongheer* Cantonments.	*Budge Budge* Fort.	Total Forts &c.	Civil Buildings.	
	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	
May 1757 to April 1758	51,263	— —	— —	—	—	—	51,263	— —	51,263
1758 1759	141,116	— —	— —	—	—	—	141,116	— —	141,116
1759 1760	84,551	— —	— —	—	—	—	84,551	— —	84,551
1760 1761	14,200	— —	— —	—	—	—	14,200	— —	14,200
1761 1762	31,877	— —	— —	—	—	—	31,877	1,561	33,438
1762 1763	39,181	— —	— —	—	—	—	39,181	1,453	40,634
1763 1764	47,480	— —	— —	—	—	—	47,480	4,288	51,768
1764 1765	42,164	— —	— —	—	—	—	42,164	10,170	52,334
1765 1766	75,563	382	eſtd 13,500	—	—	—	89,445	19,653	109,098
1766 1767	44,103	2,475	d° 27,067	10,962	—	—	84,607	15,800	100,407
1767 1768	106,793	43,321	42,830	—	—	—	192,944	29,165	222,109
1768 1769	111,764	68,684	22,657	5,330	6,253	—	214,685	43,491	258,179
1769 1770	191,374	77,316	47,260	—	—	10,417	326,367	23,459	349,826
1770 1771	200,968	48,135	98,530	—	66	18,422	366,121	18,053	384,174
May 1771 to October 1771	— —	12,115	16,863	—	—	27,677	56,655	17,379	74,034
Total carried into the Annual Statement, June 1772 - -	1,182,397	252,428	268,707	16,292	6,319	56,516	1,782,659	184,472	2,154,888
Oct. 1771 to March 1772	115,258	— —	34563	—	—	2,858	152,679	6,282	158,961
£.ſt.	1,297,655	252,428	302,270	16,292	6,319	59,374	1,935,338	190,754	2,313,849

BOMBAY.

BOMBAY.

Calculate Amount, Buildings, &c. to July 1760 - - - - - £.ft. 406,166

	Bombay Fort.	Glacis and Covered Way round the Town Ditch.	Fortifications *Dungaree Hill.*	Dock and Pier Battery.	New Barracks.	Caſtle at *Surat.*	Town Wall at *Surat.*	Total Forts, &c.	Civil Buildings.	
	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	
Auguſt 1760 to July 1761	12,302	6,388	2,993	8,726	8,056	1,770	—	40,235	6,522	46,757
1761 1762	1,940	827	59	808	2,986	716	—	7,336	5,366	12,702
1762 1763	16,771	11,363	29	3,301	318	—	109	31,891	5,802	37,693
1763 1764	8,901	374	2,141	982	836	663	—	13,897	2,666	16,563
1764 1765	9,362	26	—	1,159	—	1,415	—	11,962	13,079	25,041
1765 1766	11,008	3,137	—	2,196	1,228	463	—	18,032	4,950	22,982
1766 1767	7,738	17,007	—	2,445	52	1,679	—	28,941	7,324	36,265
1767 1768	3,706	21,397	—	2,451	—	2,693	—	30,247	3,015	33,262
1768 1769	2,768	20,744	12,799	1,215	—	1,502	—	39,028	4,471	43,499
1769 1770	16,085	4,411	39,986	1,474	—	3,943	—	65,899	13,722	79,621
Total inſerted in a Mem° in the Annual Statement, June 1772 £.ft.	90,601	85,674	58,007	24,757	13,476	14,844	109	287,468	66,917	760,551

FORT SAINT GEORGE.

Calculate Amount, Buildings. &c. to April 1761 - - - - - £.ft. 334,014

	Madras Fort.	*Egmore* Redoubt.	Military Barracks.	*Maſulipatam* Fort.	*Cuddalore* Fort.	*Vizagapatam* Fort.	*Ganjam* Fort.	*Black Town* Wall.	Total Forts.	Civil Buildings.	
	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	£.ft.	
May 1761 to April 1762	— —	—	—	—	—	—	—	—	— —	—	— —
1762 1763	— —	—	—	—	—	—	—	—	— —	—	— —
1763 1764	— —	—	—	—	—	—	—	—	— —	—	— —
1764 1765	15,561	1,934	4,016	—	—	—	—	—	21,511	14,605	36,116
1765 1766	18,222	—	—	1,744	1,101	—	—	—	21,067	1,296	22,363
1766 1767	14,186	—	—	5,809	7,694	251	—	—	27,940	4,425	32,365
1767 1768	18,866	—	—	5,909	1,384	11	—	—	26,170	3,466	29,636
1768 1769	20,351	—	—	4,968	1,412	288	—	—	27,019	3,473	30,492
1769 1770	13,485	3,436	—	7,981	430	9	3,534	—	28,875	214	29,089
Total inſerted in a Mem° in the Annual Statement, June 1772 -	100,671	5,370	4,016	26,411	12,021	559	3,534	—	152,582	27,479	514,075
1770 — 1771	15,651	—	—	10,883	647	1,240	3,570	43,322	75,313	7,359	82,672
£.ft.	116,322	5,370	4,016	37,294	12,668	1,799	7,104	43,322	227,895	34,838	596,747

BENCOOLEN.

Calculate Amount, Buildings, &c. to July 1761				£. 9,789
July 1761	to Febʸ	1762		——
Febʸ ——	to October	1762		——
Octobʳ 1762	to April	1763		749
May 1763	—	1764		4,[illegible]1
1764	—	1765		2,643
1765	—	1766		4,[illegible]9
1766	—	1767		1,[illegible]9
1767	—	1768		1,474
1768	—	1769		1,8[illegible]5
1769	—	1770		3,262
Total inserted in a Memº in the Annual Statement, June 1772				£. 29,277

SAINT HELENA.

Calculate Amount, Buildings, &c. to 1761				£. 19,920
Octobʳ 1761	to Septembʳ	1762		——
1762	—	1763		——
1763	—	1764		——
1764	—	1765		——
1765	—	1766		——
1766	—	1767		——
1767	—	1768		——
1768	—	1769		——
1769	—	1770		——
1770	—	1771		8,208
Total inserted in a Memº in the Annual Statement, June 1772				£.st. 28,128

East India House,
10th December 1772.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts.

THIRD

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

Together with an APPENDIX referred to in the ſaid Report.

Reported by Mr. ALDERMAN HARLEY on the 9th Day of *February* 1773.

THIRD REPORT FROM THE COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE OF THE *EAST INDIA* COMPANY.

The 9th of February 1773.

The Committee of Secrecy, appointed to "enquire "into the State of the *East India* Company, and "for that Purpose to inspect the Books and Ac- "counts of the said Company, and to report to "the House what they find material therein, in "respect to the Debts, Credits, and Effects of "the Company, as also to the Management and "present Situation of the Company's Affairs, "together with their Observations thereupon;—"

HAVING made their Report of what they found material with respect to the Debts, Credits, and Effects of the Company, proceeded, in pursuance of another Part of the aforesaid Order, to enquire into the Situation of the Company's Affairs; and first, with respect to the Profits, which the Company derive from their Commerce, or from the Territorial Acquisitions, lately obtained in the *East Indies:* And as such of the Company's Profits, as they are able to realize in *England*, are the only Fund, out of which any Dividend can be made to the Proprietors of the said Company, or any Payment to the Public; Your Committee thought it right, in the first Place, to endeavour to shew to the House, what those Profits appear to have been. And Your Committee having enquired, in what Manner any Part of the Revenues arising from the said Territorial Acquisitions have hitherto been remitted from the Countries where they are collected, they find, that Part of the said Revenues have been remitted from one Presidency to another, and to *China*, in Cash, and by Bills, as well as by Goods; but that no Part of them have hitherto been remitted to *England*, except by Means of the Company's Investments; and consequently that the Profits which the Company have received from the said Revenues, are included in the Produce of their Sales. In order therefore to shew the Profits which the Company have derived from their Commerce, or from the Revenues aforesaid, as far as the same have been realized in *England*, Your Committee will begin by stating to the House an Account of the Produce of the Company's Sales, and their other Receipts, and of their Payments in *England*, for Ten Years, distinguishing each Year, and of what was owing by the Company in *England* at the End of each of the said Years. And in the next Place, Your Committee will state the Amount of what has been received from the Revenues arising from the said Territorial Acquisitions, and of all other Receipts, at the several Presidencies, and at *Saint Helena*; and, per Contra, of all Charges and Disbursements there, and also of the Receipts of the Company in *China*, and of all Disbursements there, for Ten Years, distinguishing each Year; and they will state this Account under such Heads, as will best enable the House to judge in what Manner, and to what Degree, these Revenues have contributed to the Profits of the Company in *England*.

And, in stating the annual Account of the Produce of the Company's Sales, and their other Receipts, and of their Payments, and of the Debts of the Company in *England*, at the End of each Year, Your Committee will consider every Year as ending on the First Day of March; as on that Day the Company have generally received all Payments arising from the Produce of the Sales of March and September preceding; and as all Charges and Expences for the Outfits of the ensuing Season are then for the most Part incurred; and further, as all Ships of the preceding Season are generally then arrived, and no Ship of the ensuing Season is yet arrived; so that the Company's Affairs are then in such a Situation, as to make this Period the most proper at which to state the Balance in favour of or against the Company, on their Affairs in each Year in *England*. And Your Committee will add at the Foot of the Credit Side of every annual Account, the Value of the Goods then remaining in the Company's Warehouses in *England*, in order to shew in what Proportion they have encreased or diminished their Stock in *England*, during each respective Period.

Your Committee expected to find in the Books of the Company some Account similar to that, which they now intend to state; by which they might be able to judge of the disposeable Money in *England*, belonging to the Company, at the End of each Year: But, upon Enquiry, it does not appear that any such Account has been kept in the Books of the Company. Under this Difficulty it was necessary to collect these Accounts from a Variety of dispersed Materials; and it employed the Servants of the Company (whom Your Committee found very intelligent and industrious in their several Stations) more than six Weeks to prepare them in the Manner in which Your Committee now report them to the House.——And Your Committee find, by the following TEN ACCOUNTS, prepared by their Direction, by *Ranceford Tookey*, Esquire, Deputy Accomptant to the said Company, That the Produce of the Company's Sales, and their other Receipts, and their Payments in *England* for the Ten Years ending on the First Day of March 1772, and what was owing by the Company at the End of each Year, were as followeth; viz.

N° I.

An ACCOUNT of Receipts of the *East India* Company in *England*, in the Year ending the 1st 1762) and of Payments of the Company in *England*, during the Year ending the 1st Day of Marc

			Dr
To Customs			£. 571,955 9 9
To Freight and Demorage			435,886 15 1
To Goods and Stores exported			488,596 8 —
To Bullion D°			56,856 17 10
To Bills of Exchange from *India*, &c.			268,992 2 2
To Charges on Merchandize			120,245 16 —
To Intereſt on Annuities	£.	£.	
for One Year on - 2,992,440. 5. at 3 per Cent.		89,773 4 2	
To Intereſt on Bonds	£.		
for Half a Year on - 2,587,107. 10. at 5 per Cent. per Ann.	64,677 13 9		
To Ditto on Ditto for			
Half a Year on - - 2,617,107. 10. at 5 per Cent. per Ann.	65,427 13 9		
		130,105 7 6	
		£. 219,878 11 8	
By One Year's Intereſt received of Government on - £. 4,200,000 at 3 per Cent. - - - - - -		126,000 — —	
			93,878 11 8
To Caſh paid in this Year on Account of Money borrowed			55,123 1 6
To Caſh paid on Account of the old Bullion Debt			50,000 — —
			£. 2,141,535 2 —
To Balance upon Receipts and Payments carried down			305,463 2 9
			£. 2,446,998 4 9
To Dividends on Stock for One Year on £. 3,194,080. at 6 per Cent.			£. 191,644 16 —
To Balance in Favour of the Company carried to the next Year's Account			113,818 6 9
			£. 305,463 2 9

Debts on the Firſt Day of March 1763, excluſive of what was owing on Annuities and Bonds, before the Commencement of this Account.

To Cuſtoms rated on Goods imported, and unrated and 15 per Cent. on Goods ſold	£. 427,009 18 —
To Freight and Demorage	371,995 19 2
To Goods and Stores exported	229,749 — —
To Bills of Exchange accepted	324,317 18 —
To Money on Loan	146,503 — 7
To the old Bullion Debt	477,916 13 4
To Bonds iſſued ſince the 1ſt Day of March 1762	178,000 — —
	£. 2,155,492 9 1

East India Houſe, 4th February 1773.

Your Committee have not inſerted any Debt on Account of Charges on Merchandize; as they find, by the Evidence of Mr. *Tookey*, Deputy Accomptant to the ſaid Company, that the Articles under that Head are generally paid as they become due.

In order to explain to the Houſe what Articles of Expence are included under the Head of Charges on Merchandize, Your Committee have annexed to this Report an Account of the ſeveral Particulars paid under this Head in the Courſe of this Year; and they have annexed an Account of extraordinary Charges that fall under this Head in the ſeveral ſubſequent Years.

N° I.

Day of March 1763 (including Balance of Cash in the Company's Treasury on the 1st Day of March 1763; and of what was owing by the Company in *England* on the said 1st Day of Day of March 1763.

	Cr.
By Balance of Cash the 1st March 1762, including Money borrowed	£. 134,234 17 10
By the Produce of the Company's Goods sold in March and September Sales 1762, Discount deducted	1,961,017 — —
By Customs on Private Trade	45,143 6 10
By Private Trade for the Company's Charges and Profit thereon	20,605 9 1
By the honourable Board of Ordnance for Salt Petre delivered	37,100 — —
By Cash received of the Right honourable the Lords Commissioners of His Majesty's Treasury for the Year 1762, in lieu of Forces withdrawn from *India*	20,000 — —
By Money borrowed in this Year	50,897 11 —
By Cash received for Bonds issued in this Year	178,000 — —
	£. 2,446,998 4 9
By Balance upon Receipts and Payments brought down	£. 305,463 2 9
By the Value of the Company's Goods remaining unsold in their Warehouses in *England* on the 1st Day of March 1763, Discount, Customs, and Commission to Supra Cargoes, thereon deducted	£. 1,398,858 — —

Errors excepted. *R. Tookey* Deputy Accomptant.

N° II.

An ACCOUNT of Receipts and Payments of the *East India* Company in *England* in the Year ending the

			Dr
To Cuſtoms			£. 555,279 1 5
To Freight and Demorage			498,267 17 2
To Goods and Stores exported			429,219 7 1
To Bullion D°			40,016 13 4
To Bills of Exchange from *China*			9,103 6 8
To Ditto from *India*, &c.			382,522 2 7
To Charges on Merchandize			154,228 15 1
To Intereſt on Annuities for			
One Year on £. 2,992,440. 5. at 3 per Cent.	£. 89,773 4 2		
To Intereſt on Bonds for			
One Year on 2,795,107. 10. at 5 per Cent	139,755 7 6		
		£. 229,528 11 8	
By One Year's Intereſt received of Government on £. 4,200,000 at 3 per Cent.		126,000 — —	
			103,528 11 8
To Caſh paid in this Year on Account of Money borrowed			291,857 15 7
			£. 2,464,023 10 7
To Balance upon Receipts and Payments carried down			664,262 18 5
			£. 3,128,286 9 —
To Dividends on Stock for One Year on £. 3,194,080 at 6 per Cent.			£. 191,644 16 —
To Balance in Favour of the Company carried to the next Year's Account			472,618 2 5
			£. 664,262 18 5

Debts on the 1ſt Day of March 1764.

To Cuſtoms rated on Goods imported, and unrated and 15 per Cent. on Goods ſold	£. 559,210 11 9
To Freight and Demorage	302,226 1 8
To Goods and Stores exported	241,126 — —
To Bills of Exchange accepted	351,708 18 1
To Money on Loan	125,000 — —
To the old Bullion Debt	477,916 13 4
To Bonds iſſued ſince the 1ſt Day of March 1762	208,000 — —
	£. 2,265,188 4 10
Debt on the 1ſt Day of March 1763	2,155,492 9 1
Debt increaſed upon the foregoing Articles in this Year	£. 109,695 15 9

East India Houſe, 4th February 1773.

N° II.

1ſt Day of March 1764, and of what was owing by the Company in *England* on the ſaid 1ſt Day of March 1764.

	Cr
By Balance in Favour of the Company brought from the laſt Year's Account	£. 113,818 6 9
By the Produce of the Company's Goods ſold in March and September Sales 1763, Diſcount deducted	2,645,595 — —
By Cuſtoms on Private Trade	37,890 7 2
By Private Trade for the Company's Charges and Profit thereon	25,328 — 1
By the honourable Board of Ordnance for Salt Petre delivered	5,300 — —
By Money borrowed in this Year	270,354 15 —
By Caſh received for Bonds iſſued in this Year	30,000 — —
	£. 3,128,286 9 —
By Balance upon Receipts and Payments brought down	£. 664,262 18 5
By the Value of the Company's Goods remaining unſold in their Warehouſes in *England* on the 1ſt Day of March 1764, Diſcount, Cuſtoms, and Commiſſion to the Supra Cargoes, thereon deducted	£. 1,241,108 — —

Errors excepted. *R. Tookey*, Deputy Accomptant.

N° III.

An ACCOUNT of Receipts and Payments of the *East India* Company in *England*, in the Year ending the

	£.	£.	Dr
To Customs			£. 703,237 7 4
To Freight and Demorage			497,689 14 8
To Goods and Stores exported			445,327 13 10
To Bullion - - - D°			345,404 7 5
To Bills of Exchange from *China*			2,669 12 9
To Ditto from India, &c.			446,974 10 10
To Charges on Merchandize			202,680 9 4
To Intereſt on Annuities for one Year on 2,992,440. 5. at 3 per Cent.		89,773 4 2	
To Ditto on Bonds, for Half a Year on 2,795,107. 10. at 5 & 4 per Cent. per Ann.	62,889 18 4		
To Ditto on Ditto for Half a Year on 2,795,107. 10. at 4 per Cent. per Ann.	55,902 3 0		
		118,792 1 4	
		£. 208,565 5 6	
By One Year's Intereſt received of Government on £. 4,200,000 at 3 per Cent.		126,000 — —	
			82,565 5 6
			£. 2,726,549 1 8
To Balance upon Receipts and Payments carried down			452,759 3 11
			£. 3,179,308 5 7
To Dividends on Stock for One Year on £. 3,194,080 - - - - - - at 6 per Cent.			£. 191,644 16 —
To Balance in Favour of the Company carried to the next Year's Account			261,114 7 11
			£. 452,759 3 11

Debts on the 1ſt Day of March 1765.

To Customs rated on Goods imported, and unrated and £. 15 per Cent. on Goods ſold	£. 557,834 15 3
To Freight and Demorage	249,726 18 10
To Goods and Stores exported	216,092 — —
To Bills of Exchange accepted	229,209 3 1
To Money on Loan	125,000 — —
To the old Bullion Debt	477,916 13 4
To Bonds iſſued ſince the Firſt Day of March 1762	258,000 — —
	£. 2,113,779 10 6
Debt on the 1ſt Day of March 1764	2,265,188 4 10
Debt decreaſed upon the foregoing Articles in this Year	£. 151,408 14 4

East India Houſe, 4th February 1773.

N° III.

1ſt Day of March 1765, and what was owing by the Company in *England* on the ſaid 1ſt Day of March 1765.

	Cr.
By Balance in Favour of the Company brought from the laſt Year's Account	£. 472,618 2 5
By the Produce of the Company's Goods ſold in March and September Sales 1764, Diſcount deducted	2,570,519 — —
By Cuſtoms on private Trade	61,272 4 10
By private Trade for the Company's Charges and Profit thereon	19,598 18 4
By the Honourable Board of Ordnance for Salt Petre delivered	5,300 — —
By Caſh received for Bonds iſſued in this Year	50,000 — —
	£. 3,179,308 5 7
By Balance upon Receipts and Payments brought down	£. 452,759 3 11
By the Value of the Company's Goods remaining unſold in their Warehouſes in *England* on the 1ſt Day of March 1765, Diſcount, Cuſtom, and Commiſſion to the Supra Cargoes thereon, deducted	£. 1,312,888 — —

Errors excepted. *R. Tookey*, Deputy Accomptant.

N° IV.

An ACCOUNT of Receipts and Payments of the *East India* Company in *England*, in the Year ending the

			Dr
To Customs			£. 750,373 16 3
To Freight and Demorage			468,389 14 8
To Goods and Stores exported			455,577 6 2
To Bullion - - - ditto			281,875 — —
To Bills of Exchange from *China*			30,627 2 11
To Ditto - - - from *India*, &c.			421,169 17 8
To Charges on Merchandize			118,903 17 4
To Intereſt on Annuities £. for One Year on 2,992,440 5. at 3 per Cent.	£.	89,773 4 2	
To Intereſt on Bonds for Half a Year on 2,845,107. 10. at 4 per Cent. per Ann.	£. 56,902 3		
To Ditto on Ditto for Half a Year on 2,895,107. 10. at D°	57,902 3		
		114,804 6 —	
	£.	204,577 10 2	
By One Year's Intereſt received of Government on £. 4,200,000 at 3 per Cent.		126,000 — —	
			78,577 10 2
To Caſh paid in this Year on Account of Money borrowed			225,000 — —
To Caſh paid on Account of the old Bullion Debt			100,000 — —
			£. 2,930,494 5 2
To Balance upon Receipts and Payments carried down			446,979 2 5
			£. 3,377,473 7 7
To Dividends on Stock for One Year on £. 3,194,080		at 6 per Cent.	£. 191,644 16 —
To Balance in Favour of the Company carried to the next Year's Account			255,334 6 5
			446,979 2 5

Debts on the 1ſt Day of March 1766.

To Cuſtoms rated on Goods imported and unrated, and 15 per Cent. on Goods ſold	£. 606,768 13 7
To Freight and Demorage	310,813 1 3
To Goods and Stores exported	251,668 — —
To Bullion - - - d°	53,750 — —
To Bills of Exchange accepted	270,783 8 4
To Money on Loan	100,000 — —
To the old Bullion Debt	377,916 13 4
To Bonds iſſued ſince the Firſt Day of March 1762	308,000 — —
	£. 2,289,699 16 6
Debt on the 1ſt Day of March 1765	2,113,779 10 6
Debt increaſed upon the foregoing Articles in this Year	£. 175,920 6 —

East India Houſe, 4th February 1773.

N° IV.

1st Day of March 1765, and of what was owing by the Company in *England* on the said 1st Day of March 1766.

	Cr.
By Balance in Favour of the Company brought from the laſt Year's Account	£. 261,114 7 11
By the Produce of the Company's Goods ſold in March and September Sales 1765, Diſcount deducted	2,777,902 — —
By Cuſtoms on Private Trade	52,320 7 7
By Private Trade for the Company's Charges and Profit thereon	24,086 12 1
By the honourable Board of Ordnance for Salt Petre delivered	12,050 — —
By Money borrowed in this Year	200,000 — —
By Caſh received for Bonds iſſued in this Year	50,000 — —
	£. 3,377,473 7 7
By Balance upon Receipts and Payments brought down	£. 446,979 2 5
By the Value of the Company's Goods remaining unſold in their Warehouſes in *England*, on the 1ſt Day of March 1766, Diſcount, Cuſtoms, and Commiſſion to Supra Cargoes thereon, deducted	£. 1,374,087 — —

Errors excepted. *R. Tookey*, Deputy Accomptant.

N° V.

An ACCOUNT of Receipts and Payments of the *East India* Company in *England*, in the Year ending the

				Dr
To Cuſtoms				£. 725,724 19 3
To Freight and Demorage				492,100 5 3
To Goods and Stores exported				449,075 10 5
To Bullion do				54,968 7 2
To Bills of Exchange from *China*				71,031 2 10
To Do from *India*, &c.				355,306 2 2
To Charges on Merchandize				150,019 8 —
To Intereſt on Annuities	£.		£.	
for One Year on	2,992,440. 5.	at 3 per Cent.	89,773 4 2	
To Intereſt on Bonds for	£.			
Half a Year on	2,895,107. 10.	at 4 per Cent. per Ann.	57,902 3 —	
To Ditto on Ditto for				
Half a Year on	2,895,107. 10.	at 3 per Cent. per Ann.	43,426 12 3	
			101,328 15 3	
			£. 191,101 19 5	
By One Year's Intereſt received of Government on £. 4,200,000 at 3 per Cent.			126,000 — —	
				65,101 19 5
To Caſh paid in this Year on Account of Money borrowed				150,000 — —
				£. 2,513,327 14 6
To Balance upon Receipts and Payments carried down				658,954 12 1
				£. 3,172,282 6 7
To Dividends on Stock for One Year on £. 3,194,080			at 6 per Cent.	£. 191,644 16 —
To Balance in Favour of the Company carried to the next Year's Account				467,309 16 1
				£. 658,954 12 1

Debts on the 1ſt Day of March 1767.

To Cuſtoms rated on Goods imported, and unrated and 15 per Cent. on Goods ſold	£. 618,869 2 3
To Freight and Demorage	359,725 16 9
To Goods and Stores exported	347,807 — —
To Bills of Exchange accepted	375,945 3 1
To Money on Loan	350,000 — —
To the old Bullion Debt	377,916 13 4
To Bonds iſſued ſince the 1ſt Day of March 1762	308,000 — —
	£. 2,698,263 15 5
Debt on the 1ſt Day of March 1766	2,289,699 16 6
Debt increaſed upon the foregoing Articles in this Year	£. 408,563 18 11

East India Houſe, 4th February 1773.

N° V.

1ſt Day of March 1767, and of what was owing by the Company in *England* on the ſaid 1ſt Day of March 1767.

	Cr.
By Balance in Favour of the Company brought from the laſt Year's Account	£. 255,334 6 5
By the Produce of the Company's Goods ſold in March and September Sales 1766, Diſcount deducted	2,389,504 — —
By Cuſtoms on Private Trade	64,039 9 —
By Private Trade for the Company's Charges and Profit thereon	29,654 11 2
By the Honourable Board of Ordnance for Salt Petre delivered	33,750 — —
By Money borrowed in this Year	400,000 — —
	£. 3,172,282 6 7
By Balance upon Receipts and Payments brought down	£. 658,954 12 1
By the Value of the Company's Goods remaining unſold in their Warehouſes in *England*, on the 1ſt Day of March 1767, Diſcount, Cuſtoms, and Commiſſion to Supra Cargoes thereon, deducted	£. 2,008,879 — —

Errors excepted.

R. Tookey, Deputy Accomptant.

N° VI.

An ACCOUNT of Receipts and Payments of the *East India* Company in *England*, in the Year ending the

				Dr
To Cuſtoms				£. 767,371 19 11
To Freight and Demorage				522,242 16 3
To Goods and Stores exported				588,255 11 11
To Bills of Exchange from *India*, &c.				398,470 18 5
To Charges on Merchandize				206,848 15 10
To Intereſt on Annuities for One Year on	£. 2,992,440	5. at 3 per Cent.	£. 89,773 4 2	
To Intereſt on Bonds for One Year on	2,895,107	10. at 3 per Cent.	86,853 4 6	
			176,626 8 8	
By One Year's Intereſt received of Government on £. 4,200,000, at 3 per Cent.			126,000 — —	
				50,626 8 8
To Caſh paid in this Year on Account of Money borrowed				510,650 — —
				£. 3,044,406 11 —
To Balance upon Receipts and Payments carried down				644,394 14 5
				£. 3,688,861 5 5
To Dividends on Stock for One Year on £. 3,194,080			at 10 per Cent.	£. 319,408 — —
To Balance in Favour of the Company carried to the next Year's Account				324,986 14 5
				£. 644,394 14 5

Debts on the 1ſt Day of March 1768.

To One Year's Payments to Government, as per Agreement	£. 400,000 — —
To Cuſtoms rated on Goods imported, and unrated and 15 per Cent. on Goods ſold	659,790 5 7
To Freight and Demorage	369,073 17 9
To Goods and Stores exported	261,872 — —
To Bills of Exchange accepted	209,902 2 9
To Money on Loan	250,000 — —
To the old Bullion Debt	377,916 13 4
To Bonds iſſued ſince the 1ſt Day of March 1762	308,000 — —
	£. 2,836,554 19 5
Debt on the 1ſt Day of March 1767	2,698,263 15 5
Debt increaſed on the foregoing Articles in this Year	£. 138,291 4 —

East India Houſe, 4th February 1773.

N° VI.

1ſt Day of March 1768, and of what was owing by the Company in *England*, on the ſaid 1ſt Day of March 1768.

	Cr.
By Balance in Favour of the Company, brought from the laſt Year's Account	£. 467,309 16 1
By the Produce of the Company's Goods ſold in March and September Sales 1767, Diſcount deducted	2,700,849 — —
By Cuſtoms on Private Trade	70,617 17 4
By Private Trade for the Company's Charges and Profit thereon	34,934 12 —
By the honourable Board of Ordnance for Salt Petre delivered	4,500 — —
By Money borrowed in this Year	410,650 — —
	£. 3,688,861 5 5
By Balance upon Receipts and Payments brought down	£. 644,394 14 5
By the Value of the Company's Goods remaining unſold in their Warehouſes in *England*, on the 1ſt Day of March 1768, Diſcount, Cuſtoms, and Commiſſion to Supra Cargoes thereon, deducted	£. 2,456,928 — —

Errors excepted. *R. Tookey*, Deputy Accomptant.

N° VII.

An ACCOUNT of Receipts and Payments of the *East India* Company in *England*, in the Year ending the

				Dr
To Customs				£. 862,596 17 6
To Freight and Demorage				636,783 17 —
To Goods and Stores exported				555,429 11 7
To Bullion - - d°				162,583 6 8
To Bills of Exchange from *India*, &c.				231,936 3 7
To Charges on Merchandize				280,354 9 9
To Interest on Annuities for One Year on	£. 2,992,440. 5.	at 3 per Cent.	£. 89,773 4 2	
To Interest on Bonds for One Year on	2,895,107. 10.	at 3 per Cent.	86,853 4 6	
			£. 176,626 8 8	
By One Year's Interest received of Government on £. 4,200,000, at 3 per Cent.			126,000 — —	
				50,626 8 3
To Cash paid in this Year on Account of Money borrowed				559,000 — —
To Ditto on Account of the old Bullion Debt				50,000 — —
				£. 3,389,310 14 9
To Balance upon Receipts and Payments carried down				956,697 — 4
				£. 4,346,007 15 1
To One Year's Payments to Government as per Agreement				£. 400,000 — —
To Dividends on Stock for One Year on £. 3,194,080			at 10 per Cent.	319,408 — —
				£. 719,408 — —
To Balance in Favour of the Company carried to the next Year's Account				237,289 — 4
				956,697 — 4

Debts on the 1st Day of March 1769.

To One Year's Payments to Government, as per Agreement	£. 400,000 — —
To Indemnity on Tea due to Government, as per Settlement	25,117 1 —
To Customs rated on Goods imported, and unrated and 15 per Cent. on Goods sold	739,028 18 5
To Freight and Demorage	117,826 17 5
To Goods and Stores exported	312,008 — —
To Bills of Exchange accepted	211,696 1 6
To Money on Loan	91,000 — —
To the old Bullion Debt	327,916 13 4
To Bonds issued since the 1st Day of March 1762	308,000 — —
	£. 2,532,593 11 8
Debt on the 1st Day of March 1768	2,836,554 19 5
Debt decreased upon the foregoing Articles in this Year	£. 303,961 7 9

East India House, 4th February 1773.

N° VII.

1st Day of March 1769, and of what was owing by the Company in *England* on the said 1st Day of March 1769.

	Cr.
By Balance in Favour of the Company brought from the laſt Year's Account	£. 324,986 14 5
By the Produce of the Company's Goods ſold in March and September Sales 1768, Diſcount deducted	3,517,353 — —
By Cuſtoms on Private Trade	62,709 11 3
By Private Trade for the Company's Charges and Profit thereon	31,958 9 5
By the Honourable Board of Ordnance for Salt Petre delivered	9,000 — —
By Money borrowed in this Year	400,000 — —
	£. 4,346,007 15 1
By Balance upon Receipts and Payments brought down	£. 956,697 — 4
By the Value of the Company's Goods remaining unſold in their Warehouſes in *England*, on the 1ſt Day of March 1769, Diſcount, Cuſtoms, and Commiſſion to Supra Cargoes thereon, deducted	£. 2,002,392 — —

Errors excepted. *R. Tookey*, Deputy Accomptant.

N° VIII.

An ACCOUNT of Receipts and Payments of the *East India* Company in *England*, in the Year ending the

				Dr
To Cuſtoms				£. 918,245 12 11
To Freight and Demorage				363,601 1 7
To Goods and Stores exported				594,620 16 10
To Bullion D°				242,998 5 3
To Bills of Exchange from *India*, &c.				229,383 7 —
To Charges on Merchandize				226,751 4 —
To Indemnity on Tea paid to Government				147,378 14 3
To Intereſt on Annuities for				
One Year on £. 2,992,440. 5. at 3 per Cent.		£. 89,773 4 2		
To Ditto on Bonds for One				
Year on 2,895,107. 10. at 3 per Cent.		86,853 4 6		
		£. 176,626 8 8		
By One Year's Intereſt received of Government on £. 4,200,000.				
at 3 per Cent.		126,000 — —		
				50,626 8 8
To Caſh paid in this Year in full of Money borrowed				691,000 — —
To Ditto on Account of the old Bullion Debt				50,000 — —
				£. 3,514,605 10 6
To Balance upon Receipts and Payments carried down				1,004,795 5 4
				£. 4,519,400 15 10
To One Year's Payments to Government as per Agreement				£. 400,000 — —
To Dividends on Stock for One Year on £. 3,194,080, at 11 per Cent.				351,348 16 —
				£. 751,348 16 —
To Balance in Favour of the Company carried to the next Year's Account				253,446 9 4
				£. 1,004,795 5 4
Debts on the 1ſt Day of March 1770.				
To One Year's Payments to Government as per Agreement				£. 400,000 — —
To Indemnity on Tea due to Government as per Settlement				69,264 13 3
To Cuſtoms rated on Goods imported, and unrated and 15 per Cent. on Goods ſold				791,824 17 3
To Freight and Demorage				252,480 15 2
To Goods and Stores exported				316,909 — —
To Bills of Exchange accepted				58,566 15 5
To the old Bullion Debt				277,916 13 4
To Bonds iſſued ſince the 1ſt Day of March 1762				308,000 — —
				£. 2,474,962 14 5
Debt on the 1ſt Day of March 1769				2,532,593 11 8
Debt decreaſed upon the foregoing Articles in this Year				£. 57,630 17 3

East India Houſe, 4th February 1773.

N° VIII.

1ſt Day of March 1770, and of what was owing by the Company in *England* on the ſaid 1ſt Day of March 1770.

	Cr.
By Balance in Favour of the Company brought from the laſt Year's Account - - -	£. 237,289 — 4
By Produce of the Company's Goods ſold in March and September Sales 1769, Diſcount deducted - - - - - - - - - - - - - - -	3,564,385 — —
By Cuſtoms on Private Trade - - - - - - - - - - -	75,222 16 4
By Private Trade for the Company's Charges and Profit thereon - - - - -	33,503 19 2
By the honourable Board of Ordnance for Salt Petre delivered - - - - -	9,000 — —
By Money borrowed in this Year - - - - - - - - - - -	600,000 — —
	£. 4,519,400 15 10
By Balance upon Receipts and Payments brought down - - - -	£. 1,004,795 5 4
By the Value of the Company's Goods remaining unſold in their Warehouſes in *England*, on the 1ſt Day of March 1770, Diſcount, Cuſtoms, and Commiſſion to Supra Cargoes thereon, deducted - - - - - - - - - -	£. 2,042,912 — —

Errors excepted. *R. Tookey*, Deputy Accomptant.

N° IX.

An ACCOUNT of Receipts and Payments of the *East India* Company in *England* in the Year ending the

			Dr.
To Customs			£. 965,290 18 7
To Freight and Demorage			625,372 1 —
To Goods and Stores exported			529,878 5 1
To Bullion — — d°			302,625 — —
To Bills of Exchange from *India*, &c.			83,498 3 5
To Charges on Merchandize			253,670 14 11
To Indemnity on Tea paid to Government			43,639 17 10
To Intereſt on Annuities for			
One Year on — — — £. 2,992,440. 5. at 3 per Cent. — — —	£. 89,773 4 2		
To D° on Bonds for One			
Year on — — — — — 2,895,107. 10. at 3 per Cent. — — —	86,853 4 6		
	£. 176,626 8 8		
By One Year's Intereſt received of Government on £. 4,200,000, at 3 per Cent. — — — — — — — — — — —	126,000 — —		
		50,626 8 8	
To Caſh paid in this Year on Account of Money borrowed			600,000 — —
To D° on Account of the old Bullion Debt			27,916 13 4
			£. 3,482,518 2 10
To Balance upon Receipts and Payments carried down			1,060,930 17 4
			£. 4,543,449 — 2
To One Year's Payments to Government as per Agreement			£. 400,000 — —
To Dividends on Stock for One Year on £. 3,194,080, at 12 per Cent.			383,289 12 —
			£. 783,289 12 —
To Balance in Favour of the Company carried to the next Year's Account			277,641 5 4
			£. 1,060,930 17 4

Debts on the 1ſt Day of March 1771.

To One Year's Payments to Government as per Agreement	£. 400,000 — —
To Indemnity on Tea due to Government as per Settlement	87,505 18 1
To Cuſtoms rated on Goods imported, and unrated and 15 per Cent. on Goods ſold	713,165 6 7
To Freight and Demorage	149,593 5 1
To Goods and Stores exported	258,112 — —
To Bills of Exchange accepted	296,562 1 2
To Money on Loan	100,000 — —
To the old Bullion Debt	250,000 — —
To Bonds iſſued ſince the 1ſt Day of March 1762	308,000 — —
	£. 2,562,938 10 11
Debt on the 1ſt Day of March 1770	2,474,962 14 5
Debt increaſed upon the foregoing Articles in this Year	£. 87,975 16 6

East India Houſe, 4th February 1773.

N° IX.

1st Day of March 1771, and of what was owing by the Company in *England* on the ſaid 1ſt Day of March 1771.

		Cr
By Balance in Favour of the Company brought from the laſt Year's Account	£.	253,446 9 4
By the Produce of the Company's Goods ſold in March and September Sales 1770, Diſcount deducted		3,472,402 — —
By Cuſtoms on Private Trade		71,525 2 3
By Private Trade for the Company's Charges and Profit thereon		32,575 8 7
By the honourable Board of Ordnance for Salt Petre delivered		13,500 — —
By Money borrowed in this Year		700,000 — —
	£.	4,543,449 — 2
By Balance upon Receipts and Payments brought down	£.	1,060,930 17 4
By the Value of the Company's Goods remaining unſold in their Warehouſes in *England*, on the 1ſt Day of March 1771, Diſcount, Cuſtoms, and Commiſſion to Supra Cargoes thereon, deducted	£.	2,190,253 — —

Errors excepted.

R. Tookey, Deputy Accomptant.

N° X.

An ACCOUNT of Receipts and Payments of the *East India* Company in *England*, in the Year ending the

	£.	s.	d.	Dr £.	s.	d.
To Customs				861,450	5	3
To Freight and Demorage				477,827	17	10
To Goods and Stores exported				452,700	4	6
To Bullion - - - d°				200,000	—	6
To Bills of Exchange from *China*				87,953	11	9
To Ditto from *India*, &c.				214,585	11	7
To Charges on Merchandize				198,617	16	—
To Indemnity on Tea paid to Government				89,874	11	4
To Interest on Annuities for One Year on 2,992,440. 5. at 3 per Cent.	89,773	4	2			
To Ditto on Bonds, for One Year on 2,895,107. 10. at 3 per Cent.	86,853	4	6			
	176,626	8	8			
By One Year's Interest received of Government on £. 4,200,000. at 3 per Cent.	126,000	—	—			
				50,626	8	8
To Cash paid in this Year in full of Money borrowed				800,000	—	—
				3,433,636	7	5
To Balance upon Receipts and Payments carried down				885,491	14	9
				4,319,128	2	2
To One Year's Payments to Government as per Agreement				400,000	—	—
To Dividends on Stock for One Year on £. 3,194,080, at 12½ per Cent.				399,260	—	—
				799,260	—	—
To Balance in Favour of the Company				86,231	14	9
				885,491	14	9
Debts on the 1st Day of March 1772.						
To One Year's Payments to Government as per Agreement				400,000	—	—
To Indemnity on Tea due to Government as per Settlement				117,314	1	4
To Customs rated on Goods imported, and unrated and £. 15. per Cent. on Goods sold				761,232	16	11
To Freight and Demorage				261,214	7	1
To Goods and Stores exported				277,619	—	—
To Bills of Exchange accepted				1,577,958	16	2
To the old Bullion Debt				250,000	—	—
To Bonds issued since the First Day of March 1762				308,000	—	—
				3,953,339	1	6
Debt on the 1st Day of March 1771				2,562,938	10	11
Debt increased upon the foregoing Articles in this Year				1,390,400	10	7

East India House, 4th February 1773.

Your Committee think proper to observe, That in the Course of these Ten Years the Teas remaining in the Company's Warehouses belonging to the Buyers, increased from Eight hundred Ninety-two thousand and Four hundred Pounds, to Five million Three hundred Ninety-five thousand Eight hundred and Eighty Pounds: These Teas, though remaining in the Warehouses, were paid for in course, and are therefore properly made a Part of the Produce of each Year's Sales; but as it is evident that these Sales have exceeded the Consumption, and as this Quantity of Surplus Tea must necessarily operate to the Diminution of future Sales, a Deduction must be made on these Accounts in any Estimate to be formed of the Produce of future Sales, on an Average of the Sales for the last Ten Years.

Your Committee having thus stated an Account of the Produce of the *East India* Company's Sales, and their other Receipts, and of their Payments in *England* for Ten Years, viz. from the 1st Day of March 1762, to the 1st Day of March 1772, and of their Debts at the End of each Year; they will now proceed to state an Account of what has been received by the Company from the Revenues arising from the Territorial Acquisitions lately obtained in the *East Indies*, and of all other Receipts at the several Presidencies, and at *Saint Helena*, and, per Contra, of all Charges and Disbursements there,

N° X.

1ſt Day of March 1772, and of what was owing by the Company in *England* on the ſaid 1ſt Day of March 1772.

	Cr.
By Balance in Favour of the Company brought from the laſt Year's Account - -	£. 277,641 5 4
By the Produce of the Company's Goods ſold in March and September Sales 1771, Diſcount deducted - - - - - - - - - - - - -	3,254,124 — —
By Cuſtoms on Private Trade - - - - - - - - - - -	54,060 16 11
By Private Trade for the Company's Charges and Profit thereon - - - -	28,801 19 11
By the honourable Board of Ordnance for Salt Petre delivered - - - - -	4,500 — —
By Money borrowed in this Year - - - - - - - - - - -	700,000 — —
	£. 4,319,128 2 2
By Balance upon Receipts and Payments brought down - - - - - -	£. 885,491 14 9
By the Value of the Company's Goods remaining unſold in their Warehouſes in *England*, on the 1ſt Day of March 1772, Diſcount, Cuſtoms, and Commiſſion to Supra Cargoes thereon, deducted - - - - - - - - - - - - - -	£. 2,531,533 — —

Errors excepted. *R. Tookey*, Deputy Accomptant.

there, and alſo of all the Receipts of the Company in *China*, and of all Diſburſements there, for Ten Years, diſtinguiſhing each Year: And Your Committee will ſtate theſe Accounts under ſuch Heads as may beſt enable the Houſe to judge, in what Manner, and to what Degree, the Revenues ariſing from the ſaid Territorial Acquiſitions have contributed to the Profits of the Company in *England*.

Your Committee have been obliged to make up theſe Accounts to different Periods, as the Company's Preſidencies do not obſerve the ſame Periods in forming the ſeveral Annual Accounts tranſmitted Home: And as the Company's Settlement of *Bencoolen* was not recovered till the 31ſt Day of July 1761, nor completely re-eſtabliſhed till the 1ſt Day of May 1763, the Accounts of the ſaid Settlement during the above-mentioned Period are unavoidably broken Accounts. And Your Committee find, by the Six following Accounts, prepared, by their Direction, by *John Hoole*, Eſquire, Auditor of *Indian* Accounts to the ſaid Company, That the Receipts and Diſburſements of the ſaid Company at their ſeveral Preſidencies at *Saint Helena* and in *China*, for the Ten Years ſtated in each Account, were as followeth; viz.

General STATE of RECEIPTS and DISBURSEMENTS

RECEIPTS.

May to April	Net Amount of Territorial Revenues and Customs, clear of Charges of Collection, Commission to the Company's Servants, Stipends, and Jaghire.		Received on several Accounts; viz. of the Nabobs, &c. for Restitution towards the Military Expences, Deposits, &c. &c.	Bond Debt contracted in the Year.	Amount of sundry Gains arising on Batta, Gains at the Factories, on *Indian* Goods, &c.	Amount received for Bills of Exchange on the Court of Directors.	Amount of Remittances from other Settlements.			Amount of Cargoes from *Europe*, at *Europe* Price, with 10 per Cent.	Amount of Profit on *European* Goods sold in the Year.	Total Receipts.
	Net Amount of Revenues arising from Customs, &c. possessed before the Year 1757.	Net Amount of Territorial Revenues lately obtained.					Bullion.	Bills.	Goods and Stores.			
	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.
1761 — 1762	18,742	677,832	217,080	23,883	36,416	327,184	63,281	6,998	15,798	97,309	35.887	1,520,410
1762 — 1763	14,714	635,199	15,144	—	34,961	281,622	—	13,493	28,155	157,896	11,127	1,192,311
1763 — 1764	15,158	631,416	194,598	—	20,762	168,846	—	402	77,050	39 300	8,426	1,155,958
1764 — 1765	21,442	606,132	633,163	444,191	39,176	248,072	—	964	18,563	92.234	40,126	2.144,063
1765 — 1766	18,845	1,681,427	371,566	157,147	9,682	95,825	—	2,627	6,775	109,545	39,724	2,493.163
1766 — 1767	29,335	2,550,094	53,211	—	38,536	156,414	—	—	20,244	68,724	42.254	2 958,812
1767 — 1768	37,869	2,451,255	113,930	—	67,213	145,011	38.838	1,458	11,110	126,555	42,617	3,035,856
1768 — 1769	24,398	2,402,191	45,610	87,945	80,344	47,051	88,791	5,170	27,030	123,344	35,139	2,9 7,013
1769 — 1770	38,135	2,118,294	19,068	624,565	77,187	54,880	34,513	8,783	7,636	161,608	26,547	3,171,216
1770 — 1771	17,244	2,009,988	23,236	—	47,374	1,074,026	—	3,152	26 349	161,796	17,215	3,374,580
	£. st.											
	235,882	15,763,828	1,686,606	1,337,731	451,651	2,598,931	225,423	43,047	232,910	1,138,311	299.062	24,013,382

Amount of Bond Debt at the following Periods.

30 April	1762	—	—	£. st. 234,975
	1763	—	—	220,235
	1764	—	—	279.291
	1765	—	—	589,052
	1766	—	—	746,200
	1767	—	—	456,704
	1768	—	—	209,867
—	1769	—	—	297,812
- -	1770	—	—	922,377
	1771	—	—	612,628
25 Oct^r	1771	—	—	937,663
10 Jan^ry	1772	—	—	1,039.478
10 March	1772	—	—	1,229,704
31 March	1772	—	—	1,268,968
13 April	1772	—	—	1,274,555

Your Committee find, by the Evidence of Mr. *Hoole*, That Part of the Sum of £. 1,686,606, being the Total of the Third Column of Receipts in the above Account, to the Amount of £. 831,431, appears to have been received for Military Services, in consequence of several Treaties and Agreements entered into at different Times with *Shah Allum*, the Nabobs *Cossim Ally Cawn*, *Jaffier Ally Cawn*, *Nezim O Dowlah*, and *Sujah Dowlah*, by which they severally engaged to pay certain Sums towards defraying Military Expences; and that another Part of the said Sum, to the Amount of £. 99,070, was received of *Cossim Ally Cawn*, being the Balance unpaid of the Restitution for Losses sustained by the Company and other Sufferers, by the Capture of *Calcutta* in 1756; and that another Part of the said Sum, to the Amount of £. 46,721, was received of *Cossim Ally Cawn*, on Account of Advances made by the Company for the Maintenance of the old Nabob, *Meer Jaffier Ally Cawn*; and that another Part of the said Sum, to the Amount of £. 407,324, was received of *Jaffier Ally Cawn*, as a Compensation for Losses sustained in the War with *Cossim Ally Cawn* in 1763, and on other Accounts; and that another Part of the said Sum, to the Amount of £. 34,492, was received of *Cossim Ally Cawn* and *Jaffier Ally Cawn*, on Account of a Donation agreed to be paid by the Nabob *Cossim Ally Cawn* towards defraying the Expences of the Siege of *Pondicherry*; and that another Part of the said Sum, to the Amount of £. 117,450, was received of *Nezim O Dowlah* on Loans; and that another Part of the said Sum, to the Amount of £. 92,408, is the Amount of Deposits paid into the Treasury at *Calcutta* by Order of the Mayor's Court, and by others; and that another Part of the said Sum, to the Amount of £. 3,807, was received as Repayment of Overcharges for Works performed; and that another Part of the said Sum, to the Amount of £. 9,553, was received of the *Dutch* and *French* Companies for Salt Petre; and that another Part of the said Sum, to the Amount of £. 22,572, was received of several Officers of Ships for Certificates in the Nature of Bills on the Court of Directors; and that the Remainder of the said Sum, amounting to £. 21,778, was received of several Persons on sundry Accounts.

in *Bengal*, for Ten Years, from May 1761 to April 1771.

	DISBURSEMENTS.											
	Civil and Military Charges.			Amount of Payments for Reſtitution, Donation to the Army, and other Accounts.	Bond Debt diſcharged in the Year.	Amount of ſundry Loſſes, ariſing on Batta, Loſſes at the Factories, on *Indian* Goods, &c.	Amount of Loſſes on *European* Goods ſold in the Year.	Amount of Remittances to other Settlements.			Amount of Cargoes to *Europe*, valued at Prime Coſt.	Total Diſburſements.
	Civil.	Military.	Buildings and Fortifications.					Bullion.	Bills.	Goods and Stores.		
May to April.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.
1761 — 1762	78,092	377,002	33,438	35,358	—	55,658	1,058	112,502	123,112	20,417	356,850	1,193,487
1762 — 1763	98,152	346,413	40,634	77,384	14,739	54,099	2 464	56,250	112,925	34,396	395,550	1,233,006
1763 — 1764	104,139	550,036	51,768	6,523	75,375	75,129	2,630	22,500	39,316	27,741	320,077	1,275,234
1764 — 1765	128,013	873,186	52,334	1,348	—	115,627	1,561	116,437	97,944	48,674	276,772	1,711,896
1765 — 1766	214,353	886,909	109,098	76,767	—	95 477	7,555	292,302	135,280	39,849	437,511	2,295,101
1766 — 1767	269,855	903,811	100,407	78,300	289,496	76,733	912	293,445	43,811	23,264	505,461	2,645,515
1767 — 1768	273,308	991,966	222,109	56,922	246,837	46,233	998	349,635	38,147	34,547	658,341	2,919,043
1768 — 1769	296,373	1,018,577	258,179	3,198	—	51,054	1,001	308,575	112,994	50,965	742,288	2,843,204
1769 — 1770	300,598	1,102,132	349,826	150,154	—	99.872	6,349	40,050	121,019	20,447	633,665	2,824,112
1770 — 1771	254,908	1,093,006	384,174	12,620	309,749	108,056	335	—	102,220	40,914	904,853	3,210,835
	£. ſt. 2,017,791	8,143,058	1,601,967	498,574	936,196	777,938	24,863	1,591,696	926,768	341,214	5,291,368	22,151,433

Total of Civil and Military Charges and Buildings.	
1761	£. ſt. 488,532
1762 —	485,199
1763 —	705,943
1764 —	1,053,533
1765 —	1,210,360
1766 —	1,274,093
1767 —	1,487,383
1768 —	1,573,129
1769 —	1,752,536
1770 —	1,732,088
	£. ſt. 11,762,816

Your Committee find, by the Evidence of Mr. *Hoole*, That Part of the Sum of £. 498,574, being the Total of the Fourth Column of Diſburſements in the above Account, and ſtated under the Head of Payments, &c. to the Amount of £. 65,516, was paid to ſeveral Sufferers, as Part of the Reſtitution for Loſſes by the Capture of *Calcutta* in 1756; and that another Part of the ſaid Sum, to the Amount of £. 39,150, was paid as Part of the Compenſation for Loſſes ſuſtained in 1763, granted by *Jaffier Ally Cawn*: and that another Part of the ſaid Sum, to the Amount of £. 52,804, was paid on Account of the Advances made for the Maintenance of the old Nabob *Meer Jaffier Ally-Cawn*; and that another Part of the ſaid Sum, to the Amount of £. 78,300, was repaid *Nezim O Dowlah*, in Part of what was received of him by Loans; and that another Part of the ſaid Sum, to the Amount of £. 114,821, was paid to the Agents appointed to receive the Nabob's Donations to the Army and Navy; and that another Part of the ſaid Sum, to the Amount of £. 68,393, was paid on Account of Sums depoſited in the Treaſury at *Calcutta*, by Order of the Mayor's Court, and others; and that another Part of the ſaid Sum, to the Amount of £. 15,211, was paid for the Purchaſe of ſeveral Ships and Veſſels; and that another Part of the ſaid Sum, to the Amount of £. 41,359, was repaid to *Boluckidoſs Seet*, being Money formerly received of him; and that the Remainder of the ſaid Sum, amounting to £. 23,020, was paid to ſeveral Perſons on ſundry Accounts.

Eaſt India Houſe,
27 Jan^ry 1773.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts.

General State of RECEIPTS and DISBURSEMENTS

RECEIPTS.

		Nett Amount of Territorial Revenues and Customs, clear of Charges of Collection, Commission to the Company's Servants, &c.		Received on several Accounts, viz. Of the Nabob towards the Military Expences, Stores returned from him on Account, Deposits, &c. &c.	Bond Debt contracted in the Year.	Amount of sundry Gains arising on Batta, Gains at the Factories on *Indian* Goods, &c.	Amount received for Bills of Exchange on the Court of Directors.	Amount of Remittances from other Settlements.			Amount of Cargoes from *Europe* at *Europe* Price with 10 per Cent.	Amount of Profit on *European* Goods sold in the Year.	Total Receipts.
		Nett Amount of Revenues arising from Customs, &c. possessed before the Year 1757.	Nett Amount of Territorial Revenues lately obtained.					Bullion.	Bills.	Goods and Stores.			
May.	April.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.
1761	1762	57,335	89,568	351,672	18,574	7,222	12,705	86,758	81,7	11,155	65,273	13,631	795,675
1762	1763	59,069	164,892	434,368	—	16,932	71,543	103,167	179	20,363	52,346	12,397	935,258
1763	1764	68,788	121,053	367,109	25,400	51,526	92,959	—	1,582	29,631	183,321	13,601	954,970
1764	1765	62,465	143,755	426,860	24,939	12,200	67,177	11,364	17,562	24,313	79,883	9,066	879,584
1765	1766	68,240	180,875	334,464	—	11,910	149,754	94,626	33,690	8,817	81,829	10,046	974,251
1766	1767	72,556	314,261	159,084	—	17,727	63,787	333,264	24,001	16,232	131,156	17,178	1,149,246
1767	1768	64,138	267,495	111,698	103,915	33,697	—	175,440	7,012	11,295	102,789	12,319	889,798
1768	1769	66,938	307,764	220,734	175,283	23,444	5,080	455,202	31,863	43,318	116,056	7,224	1,452,906
1769	1770	62,302	448,045	629,968	—	18,478	93,553	11,777	7,872	46,277	129,592	10,682	1,458,546
1770	1771	59,609	518,925	197,905	16,800	20,690	57,013	—	991	11,154	114,411	10,247	1,007,745
	£. ft.	641,440	2,556,633	3,233,862	364,911	213,826	613,571	1,271,598	206,534	222,557	1,056,656	116,391	10,497,979

Amount of Bond Debt at the following Periods.		
30 April	1762	£. ft. 39,693
	1763	— —
	1764	— 25,400
	1765	— 43,739
	1766	— 10,480
	1767	— —
	1768	— 103,915
	1769	— 279,199
	1770	— 9,440
	1771	— 26,240

Your Committee find, by the Evidence of Mr. *Hoole*, That Part of the Sum of £. 3,233,862, being the Total of the Third Column of Receipts in the above Account, to the Amount of £. 2,833,473, was received of *Mahomed Ally Cawn*, towards defraying the Military Expences of the Presidency; and that another Part of the said Sum, to the Amount of £. 297,141, was received of the King of *Tanjour* to defray Part of the Military Expences; and that another Part of the said Sum, to the Amount of £. 39,183, was the Amount of Military Stores, &c. returned from the Nabob *Mahomed Ally Cawn*; and that another Part of the said Sum, to the Amount of £. 54,817, is the Amount of a Deposit made by the Captors of *Manilha* on Account of the Company's Share of the Ransom; and that another Part of the said Sum, to the Amount of £. 6,406, is the Amount of Revenues and Profits received at *Manilha*; and that the Remainder of the said Sum, amounting to £. 2,842, is the Amount of the Deposits made by the Accomptant General of the Mayor's Court.

at *Fort Saint George* for Ten Years, from May 1761 to April 1771.

		DISBURSEMENTS.											
		Civil and Military Charges.			Amount of Payments on feveral Accounts, Stores fupplied for the Nabob, &c.	Bond Debt difcharged in the Year.	Amount of fundry Loffes arifing on Batta, Loffes at the Factories on *Indian* Goods, &c.	Amount of Loffes on *European* Goods fold in the Year.	Amount of Remittances to other Settlements.			Amount of Cargoes to *Europe*, valued at Prime Coft.	Total Difburfements.
		Civil.	Military.	Buildings and Fortifications.					Bullion.	Bills.	Goods and Stores.		
May.	April.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.	£. ft.
1761	1762	24,547	362,799	—	28,231	—	24,422	34	30,235	40,593	24,322	33,365	568,548
1762	1763	23,530	262,479	—	56,622	45,838	19,574	182	68,489	23,865	11,685	97,236	609,500
1763	1764	23,169	420,877	—	42,410	—	12,847	120	191,952	16,878	115,989	135,437	959,679
1764	1765	40,245	418,340	36,116	23,904	—	10,787	258	71,213	50,258	106,129	138,200	895,450
1765	1766	37,913	311,186	22,363	30,712	38,739	17,644	26	148,312	21,011	62,574	151,581	842,061
1766	1767	71,698	480,340	32,365	34,992	10,480	9,659	52	250,469	20,039	30,906	196,703	1,137,703
1767	1768	68,048	560,485	29,636	75,257	—	29,437	—	259,454	17,246	6,545	154,894	1,201,002
1768	1769	41,154	809,041	30,492	111,959	—	65,341	50	227,494	16,174	38,716	156,284	1,496,705
1769	1770	57,762	516,557	29,089	18,738	269,759	32,131	164	38,257	17,396	48,270	72,208	1,100,331
1770	1771	50,279	452,278	82,672	52,485	—	11,353	320	7,464	23,152	91,540	149,074	920,517
	£. ft.	438,345	4,594,282	262,733	475,310	364,816	233,195	1,206	1,293,339	246,612	536,676	1,284,982	9,731,496

Total of Civil and Military Charges and Buildings.	
1761	£. ft. 387,346
1762	— 286,009
1763	— 444,046
1764	— 494,701
1765	— 371,462
1766	— 584,403
1767	— 658,169
1768	— 880,687
1769	— 603,408
1770	— 585,129
£. ft.	5,295,360

Your Committee find, by the Evidence of Mr. *Hoole*, That Part of the Sum of £. 475,310, being the Total of the Fourth Column of Diſburſements in the above Account, and ſtated under the Head of Payments, &c. to the Amount of £. 40,380, was repaid *Mahomed Ally Cawn*, having been formerly received of him for a Jaghire ſince reſtored; and that another Part of the ſaid Sum, to the Amount of £. 93,727 was the Amount of Sums paid by the Civil and Military Paymaſters on his Account; and that another Part of the ſaid Sum, to the Amount of £. 320,676, was the Amount of Stores Military and Civil ſupplied the ſame Nabob; and that another Part of the ſaid Sum, to the Amount of £. 3,543 was the Amount of Depoſits repaid the Parties to whom they belonged; and that the Remainder of the ſaid Sum, amounting to £. 16,984, was paid to ſeveral Perſons on ſundry Accounts.

Eaſt India Houſe, 27 January 1773.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts.

General State of RECEIPTS and DISBURSEMENTS

RECEIPTS.

		Net Amount of Territorial Revenues and Customs, clear of Charges, Collection, &c.		Amount received on Account of Deposits by the Accompt-ant General of the Mayor's Court.	Bond Debt contracted in the Year.	Amount of sundry Gains arising on Batta, Gains at the Factories on *Indian* Goods, &c.	Amount received for Bills of Exchange on the Court of Directors.	Amount of Remittances from other Settlements.			Amount of Cargoes from *Europe* at *Europe* Price, with 10 per Cent.	Amount of Profits on *European* Goods sold in the Year.	Total Receipts.
		Nett Amount of Revenues arising from Customs, &c. poſſeſſed before the Year 1757.	Nett Amount of Territorial Revenues lately obtained.					Bullion.	Bills.	Goods and Stores.			
Aug.	July.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.
1761	1762	53,429	17,842	3,090	—	23,488	4,312	—	37,546	8,795	217,243	44,223	409,968
1762	1763	48,790	17,441	5,074	—	12,394	5,559	—	91,601	13,158	236,564	29,028	459,609
1763	1764	56,949	16,160	1,125	—	19,274	28,878	—	41,226	42,066	120,356	29,641	355,675
1764	1765	51,093	17,150	87	—	13,662	129,668	—	131,711	92,442	158,746	31,117	625,676
1765	1766	52,786	17,347	—	—	12,488	146,110	—	—	18,824	237,494	37,198	522,247
1766	1767	58,168	17,641	5,527	—	16,276	25,174	24,328	13,889	45,898	176,117	48,241	431,259
1767	1768	62,636	17,061	266	—	11,761	54,597	—	18,172	83,045	256,842	43,318	547,698
1768	1769	68,667	16,739	—	1,277	41,667	8,402	—	23,749	28,899	151,240	18,566	359,206
1769	1770	62,022	13,613	—	—	19,378	56,995	34,091	73,749	14,734	170,468	25,233	479,283
1770	1771	50,535	18,927	9,874	113,592	18,536	173,346	256	15,043	21,478	107,077	13,521	542,185
	£. ſt.	565,075	169,921	25,043	114,869	188,924	633,041	58,675	446,686	369,339	1,832,147	320,086	4,723,806

at *Bombay*; &c. for Ten Years, from Auguſt 1761 to July 1771.

		DISBURSEMENTS.											
		Civil and Military Charges.			Amount paid on Account of Deposits by the Accountant General of the Mayor's Court.	Bond Debt discharged in the Year.	Amount of ſundry Loſſes ariſing on Batta, Loſſes at the Factories on *Indian* Goods, &c.	Amount of Loſſes on *European* Goods ſold in the Year.	Amount of Remittances to other Settlements.			Amount of Cargoes to *Europe*, valued at Prime Coſt.	Total Diſburſements.
		Civil.	Military.	Buildings and Fortifications.					Bullion.	Bills.	Goods and Stores.		
Aug.	July.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.
1761	1762	86,419	139,021	12,702	4,486	—	13,800	38	—	227	11,285	59,992	327,970
1762	1763	73,812	132,920	37,693	4,585	—	17,550	26	—	6,073	46,310	77,160	396,129
1763	1764	74,667	112,651	16,563	1,068	—	14,738	4,708	—	12,122	34,453	33,113	304,083
1764	1765	80,205	126,345	25,041	871	—	11,806	7,893	—	13,314	8,385	92,415	366,305
1765	1766	87,811	95,038	22,982	2,605	—	13,914	19	—	16,918	5,288	143,270	387,845
1766	1767	91,025	122,457	36,265	792	—	19,753	2,195	—	5,528	20,875	67,546	366,436
1767	1768	92,196	142,599	33,262	3,550	—	16,784	36	—	426	21,972	58,556	369,381
1768	1769	100,788	174,314	43,499	58	—	48,494	23,438	—	1,969	26,421	129,451	548,412
1769	1770	124,428	191,432	79,621	1,462	1,277	20,364	11,465	—	2,672	16,020	87,267	536,008
1770	1771	145,536	167,136	88,957	7,808	—	30,808	15,634	3,233	251	16,260	106,969	582,592
£. ſt.		956,887	1,403,913	396,585	27,285	1,277	208,011	65,452	3,233	59,500	207,249	855,769	4,185,161

Total of Civil and Military Charges and Buildings.		
1761	£. ſt.	238,142
1762	—	244,425
1763	—	203,881
1764	—	231,591
1765	—	205,831
1766	—	249,747
1767	—	268,057
1768	—	318,601
1769	—	395,481
1770	—	401,629
	£. ſt.	2,757,385

Eaſt India Houſe, 1ſt February 1773.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts.

General State of RECEIPTS and DISBURSEMENTS

	RECEIPTS.								
	Net Amount of Revenues.	Notes in Circulation.	Amount of fundry Gains arising on Pepper at the Factories, &c.	Amount received for Bills of Exchange on the Court of Directors.	Amount of Remittances from other Settlements.			Amount of Cargoes from *Europe*, at *Europe* Price with 10 per Cent.	Total Receipts.
					Bullion.	Bills.	Goods and Stores.		
	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.
July 1761 to February 1762	12	—	185	—	—	—	—	48,525	48,722
February 1762 to October 1762	1,196	—	4,113	—	—	—	—	436	5,745
November 1762 to April 1763	827	5,250	1,517	12,585	29,652	14,259	18,127	12,249	94,466
May 1763 to April 1764	3,028	6,750	23,788	19,885	—	23,317	19,317	29,772	125,857
1764 — 1765	3,259	—	35,609	7,068	—	12,795	28,420	48,762	135,913
1765 — 1766	2,465	—	25,788	11,794	938	9,992	6,206	44,979	102,162
1766 — 1767	2,429	—	27,281	9,354	—	10,684	14,252	31,397	95,397
1767 — 1768	2,747	—	15,733	9,878	—	563	2,695	19,427	51,043
1768 — 1769	2,814	—	7,567	15,317	15,446	8,200	3,660	7,653	60,657
1769 — 1770	2,680	—	16,689	18,642	—	10,112	15,276	9,426	72,825
£. ſt.	21,457	12,000	158,270	104,523	46,036	89,922	107,953	252,626	792,787

Your Committee find, by the Evidence of Mr. *Hoole*, That the Revenues, ſtated in the Firſt Column of the above Account, ariſe from Licences granted by the Company for the Sale of Arrack and other Merchandize.

at *Bencoolen*, from July 1761 to April 1770.

		DISBURSEMENTS.									
		Civil and Military Charges.			Notes in Circulation discharged in the Year.	Amount of sundry Losses arising on Goods at the Factories.	Amount of Remittances to other Settlements.			Amount of Cargoes to *Europe* valued at Prime Cost.	Total Disbursements.
		Civil.	Military.	Buildings and Fortifications.			Bullion.	Bills.	Goods and Stores.		
		£. st.	£. st.	£. st.	£. st.	£ st.	£. st.	£. st.	£. st.	£. st.	£. st.
July	1761 to February 1762	2,666	2,660	—	—	24	—	—	—	—	5,350
February	1762 to October 1762	21,719	8,071	—	—	2,547	29,650	—	164	—	62,151
November	1762 to April 1763	8,246	6,277	749	—	6,623	—	5,906	5,988	—	33,789
May	1763 to April 1764	24,310	13,811	4,201	—	7,284	—	1,191	17,508	—	68,305
	1764 — 1765	22,642	15,242	2,648	3,988	3,619	5,872	9,778	36,346	—	100,135
	1765 — 1766	21,368	14,139	4,190	—	6,251	—	4,340	21,079	—	71,367
	1766 — 1767	25,086	13,759	1,169	6,004	6,932	—	7,819	20,710	—	81,479
	1767 — 1768	22,021	13,340	1,434	—	6,172	—	9,434	5,537	5,416	63,354
	1768 — 1769	25,859	13,960	1,835	—	10,072	—	1,687	2,358	7,951	63,722
	1769 — 1770	24,843	14,921	3,262	—	9,659	—	12,879	8,507	9,015	83,086
	£. st.	198,760	116,180	19,488	9,992	59,183	35,522	53,034	118,197	22,382	632,738

Total of Civil and Military Charges and Buildings.

July	1761 to February 1762	£. st.	5,326
February	— to October 1762	—	29,790
November	1762 to April 1763	—	15,272
May	1763 to April 1764	—	42,322
	1764 — 1765	—	40,532
	1765 — 1766	—	39,697
	1766 — 1767	—	40,014
	1767 — 1768	—	36,795
	1768 — 1769	—	41,654
	1769 — 1770	—	43,026
		£. st.	334,428

East India House, 1st February 1773.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts

General State of RECEIPTS and DISBURSEMENTS

	RECEIPTS.								
	Received on several Accounts.	Bond Debt contracted in the Year.	Amount of Profits arising on *European* Goods.	Amount received for Bills of Exchange on the Court of Directors.	Amount of Remittances from other Settlements.			Amount of Cargoes from *Europe*, at *Europe* Price, with 10 per Cent.	Total Receipts.
					Bullion.	Bills.	Goods and Stores.		
	£.st.	£.st.	£.st.	£.st.	£.st.	£.st.	£.st.	£.st.	£.st.
20th Jan^ry 1762 to 27th Jan^ry 1763	—	—	12,897	2,025	82,342	1,296	17,806	121,435	237,801
28th Jan^ry 1763 to 28th Jan^ry 1764	—	—	30,465	9,923	145,203	479	55,563	65,835	307,468
3d Feb^ry 1764 to 17th March 1765	—	39,500	22,893	16,706	112,927	23,090	97,525	81,156	393,797
17th March 1765 to 8th Feb^ry 1766	—	—	25,560	58,545	224,493	7,494	80,399	428,951	825,442
18th Feb^ry 1766 to 8th Feb^ry 1767	—	—	12,477	—	380,262	2,903	37,799	390,081	823,522
11th Feb^ry 1767 to 21st Feb^ry 1768	—	—	14,815	—	206,680	—	27,792	55,225	304,512
17th Feb^ry 1768 to 1st Feb^ry 1769	2,520	—	21,932	—	175,824	—	33,300	188,917	422,493
5th Feb^ry 1769 to 9th Feb^ry 1770	—	—	27,598	41,743	—	—	33,889	345,743	448,973
12th Feb^ry 1770 to 6th March 1771	—	—	40,713	85,522	50,762	12,600	90,042	339,632	619,271
9th March 1771 to 8th March 1772	1,136	—	72,599	135,857	—	45,866	53,849	512,317	821,624
£.st.	3,656	39,500	281,949	350,321	1,378,493	93,728	527,964	2,529,292	5,204,903

Your Committee find, by the Evidence of Mr. *Hoole*, That the First Article in the First Column, under the Head of Receipts, in the above Account, is for an Error in the Account of a *Chinese* Merchant, and the Second is for an Overcharge.

at *China*, for Ten Years, from 1762 to 1772.

	DISBURSEMENTS.							
	Paid on several Accounts.	Bond Debt discharged in the Year.	Amount of Loss on *European* Goods, Interest, &c.	Amount of Remittances to other Settlements.			Amount of Cargoes to *Europe*, including the Factory Charges.	Total Disbursements.
				Bullion.	Bills.	Goods and Stores.		
	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.	£. st.
20th Jan^ry 1762 to 27th Jan^ry 1763	2,530	—	8,357	—	—	4,383	256,359	271,629
28th Jan^ry 1763 to 28th Jan^ry 1764	3,462	—	3,634	—	—	742	315,641	323,479
3d Feb^ry 1764 to 17th March 1765	2,419	—	8,331	3	480	1,619	393,122	405,974
17th March 1765 to 8th Feb^ry 1766	3,730	31,367	15,236	—	—	1,051	544,948	596,332
18th Feb^ry 1766 to 8th Feb^ry 1767	—	8,133	7,014	—	—	483	528,639	544,269
11th Feb^ry 1767 to 21st Feb^ry 1768	1,810	—	3,933	—	—	986	445,737	452,466
17th Feb^ry 1768 to 1st Feb^ry 1769	1,415	—	10,440	—	—	769	604,624	617,248
5th Feb^ry 1769 to 9th Feb^ry 1770	200	—	9,466	—	—	782	536,882	547,330
12th Feb^ry 1770 to 6th March 1771	2,299	—	6,708	—	—	709	470,563	480,279
9th March 1771 to 8th March 1772	30,474	—	24,408	—	—	743	710,424	766,049
£. st.	48,339	39,500	97,527	3	480	12,267	4,806,939	5,005,055

Total of Factory Charges.

1762 — 1763	£. st.	13,262
1763 — 1764	—	16,411
1764 — 1765	—	21,004
1765 — 1766	—	23,524
1766 — 1767	—	21,533
1767 — 1768	—	14,387
1768 — 1769	—	18,986
1769 — 1770	—	22,030
1770 — 1771	—	22,780
1771 — 1772	—	31,578
	£. st.	205,495

Your Committee find, by the Evidence of Mr. *Hoole*, that Part of the Sum of £. 48,339, being the Total of the First Column of Disbursements in the above Account, to the Amount of £. 4,919, was paid on Account of *French* Prisoners; and that another Part of the said Sum, to the Amount of £. 8,648, was Advances to Captains, and Expence of *European* Ships in Port; and that another Part of the said Sum, to the Amount of £. 30,474, was paid for the Service of the Company; and that another Part of the said Sum, to the Amount of £. 1,650, was repaid to Supra Cargoes; and that the Remainder, being £. 2,648, was paid to several Persons, on sundry Accounts.

East India House, 1st February 1773.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts.

General State of RECEIPTS and DISBURSEMENTS

					RECEIPTS.					
					Net Amount of Rents and Revenues.	Amount of fundry Gains.	Amount received for Bills of Exchange on the Court of Directors.	Amount of Remittances from other Settlements.	Amount of Cargoes from *Europe* at *Europe* Price, with 10 per Cent.	Total Receipts.
					£.st.	£.st.	£.st.	£.st.	£.st.	£.st.
September	1761	to	October	1762	847	1,250	6,454	2,499	5,205	16,255
	1762		—	1763	655	1,701	7,209	2,895	5,829	18,289
	1763		—	1764	941	1,680	5,376	2,950	13,882	24,829
	1764		—	1765	888	1,475	6,290	2,836	7,843	19,332
	1765		—	1766	663	1,327	7,413	1,222	9,189	19,814
	1766		—	1767	849	1,068	7,579	1,699	14,286	25,481
	1767		—	1768	825	876	10,294	2,805	11,520	26,320
	1768		—	1769	1,040	1,109	9,517	4,269	12,229	28,164
	1769		—	1770	807	1,170	11,686	2,520	8,581	24,764
	1770		—	1771	844	1,946	7,863	3,378	20,309	34,340
				£.st.	8,359	13,602	79,681	27,073	108,873	237,588

Your Committee find, by the Evidence of Mr. *Hoole*, That the Rents and Revenues stated in the First Column of the above Account are the Rents of Lands, or arise from Licences granted by the Company for the Sale of Liquors.

at St. *Helena*, for Ten Years, from 1761 to 1771.

					DISBURSEMENTS.					
					Civil and Military Charges.			Amount of fundry Loſſes.	Amount of Remittances to other Settlements.	Total Diſburſements.
					Civil.	Military.	Buildings and Fortifications.			
					£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.
September	1761	to	October	1762	4,729	12,513	—	686	—	17,928
	1762		—	1763	5,650	12,877	—	384	1,000	19,911
	1763		—	1764	5,304	13,103	—	800	952	20,159
	1764		—	1765	4,951	13,736	—	1,427	930	21,044
	1765		—	1766	4,332	14,987	—	1,093	945	21,357
	1766		—	1767	3,561	15,815	—	1,807	—	21,183
	1767		—	1768	3,869	16,132	—	2,195	2,000	24,196
	1768		—	1769	4,881	17,373	—	2,070	1,000	25,324
	1769		—	1770	5,857	19,235	—	1,423	—	26,515
	1770		—	1771	5,509	20,860	8,208	2,208	—	36,785
				£.ſt.	48,643	156,631	8,208	14,093	6,827	234,402

Total Amount of Civil and Military Charges and Buildings.

1761	to	1762	£. ſt.	17,242
1762	—	1763	—	18,527
1763	—	1764	—	18,407
1764	—	1765	—	18,687
1765	—	1766	—	19,319
1766	—	1767	—	19,376
1767	—	1768	—	20,001
1768	—	1769	—	22,254
1769	—	1770	—	25,092
1770	—	1771	—	34,577
			£. ſt.	213,482

Eaſt India Houſe, 1ſt February 1773.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts.

By the foregoing Accounts it appears how much of the Revenues collected at each Presidency have been applied to defray the Civil and Military Charges of such Presidency; how much of them have been remitted to other Presidencies, and to *China*; and what Balance remained, after defraying these Expences, to be applied to the Purchase of the Company's Investments.—It was impossible for Your Committee to carry this Investigation any further; for it appeared to Your Committee, from the Evidence of Mr. *Hoole*, that in the Books transmitted from the several Presidencies, no distinct Account is kept of what Cash is issued to their several Subordinate Factories, for the Purposes of Commerce only.—Before the Company was possessed of any Territorial Acquisitions, the Charges of their several Presidencies were defrayed out of small Revenues then collected at each Settlement, or out of the Profits of their Trade:—These Charges were at that Time such only as were necessary for the Purposes of their Trade, and were very small, compared with those which their present Situation requires.—To enable the House to judge what the Amount of them were, and how much of the present Charges is to be imputed to the Alteration which has happened in the Company's Affairs, Your Committee ordered an Account to be laid before them of the Civil and Military Charges of the Company at their several Settlements for Five Years, from 1729 to 1734; and they find that they amounted, on an Average, in each of those Years, to £. 169,944, according to the Accounts hereunto annexed.—And Your Committee further ordered an Account of the said Charges to be laid before them for Five Years immediately preceding 1756, and they find that they amounted in each of those Years on an Average to £. 315,446, as appears by the Accounts hereunto annexed.

Your Committee find also, that several Articles of Expence, which ought to be charged to the Account of the Territorial Acquisitions, are involved in the Expences incident to the Commerce of the Company, and to the general Management of their Affairs at Home:—Thus, under the Article of Charges of Merchandize, is included the Charge of raising Recruits, which, on an Average for the last Ten Years, amounted to £. 17,505; and under the Article of Freight, is included the Charge of transporting these Recruits to the Company's Settlements, which, on an Average of the Ten last Years, amounted to £. 24,026.—There are, besides, several smaller Charges which ought to be placed to the Account of Territorial Acquisitions, but are so blended with other Expences under almost every Head, that it is impossible to separate them with any Accuracy. Under the many Difficulties in which this Part of their Inquiry is involved, Your Committee can state only such Materials as will enable the House to form a general Judgment upon this Subject; and as they conceive it will contribute to throw further Light upon it, if they enable the House to compare the Profits of the Company, before they were possessed of the Territorial Acquisitions lately obtained in the *East Indies*, with what their Profits are at present, Your Committee will endeavour to shew what the Profits of the Company during the first of these Periods were; and as the Profits of the Company were then either divided among the Proprietors of their Stock, or made an Addition to their Capital, Your Committee will state an Account to shew what the Dividends of the Company have been from the Year 1708, when the Union of the Two Companies was completed, to the Year 1756, being the Year before the Company became possessed of the said Territorial Acquisitions; and they will also shew to what Amount the Capital of the Company increased during that Period:—And to shew the Increase of the Company's Capital, they will state the Balance of the Company's annual Accounts, from the Year 1732, being the Year in which such Account was first taken, to the Year 1756; and they will, at the same Time, shew the Rate of Interest paid by Government to the Company in each Year, on the Sums lent by them to the Public.

TABLE, ſhewing what Dividends were made by the *Eaſt India* Company, and what Intereſt was paid by Government to the Company, from Chriſtmas 1708 to Midſummer 1756, inclusive; alſo the Balances of the Company's Annual Accounts, from 1732 to 1756, both Years inclusive.

Dates when commenced and ended.	Dividends to the Proprietors, and at what Rate per Cent. per Annum.	Rate of Intereſt received from Government.	Balances of Annual Accounts, Againſt the Company.	Balances of Annual Accounts, In Favour of the Company.
From Chriſtmas 1708 to Lady Day 1709	at 5 per Cent. per Annum, on £. 3,163,200 £. 39,540 — —	at 5 per Cent. per Annum, on £. 3,200,000.		
Lady Day 1709 to Michaelmas 1709	at 8 D° - - - - - D° - - 126,528 — —	- - - D°		
Michaelmas 1709 to Michaelmas 1710	at 9 D° - - - - - D° - - 284,688 — —	- - - D°		
Ditto 1710 to Ditto 1711	at 9 D° - - - - - D° - - 284,688 — —	- - - D°		
Ditto 1711 to Ditto 1712	at 10 D° - - - - - D° - - 316,320 — —	- - - D°		
Ditto 1712 to Midſummer 1713	at 10 D° - - - - - D° - - 237,240 — —	- - - D°		
Midſummer 1713 to Midſummer 1714	at 10 D° - - - - - D° - - 316,320 — —	- - - D°		
Ditto 1714 to Ditto 1715	at 10 D° - - - - - D° - - 316,320 — —	- - - D°		
Ditto 1715 to Ditto 1716	at 10 D° - - - - - D° - - 316,320 — —	- - - D°		
Ditto 1716 to Chriſtmas 1716	at 10 D° - - - - - D° - - 158,160 — —	- - - D°		
Chriſtmas 1716 to Midſummer 1717	at 10 D° - - - on £. 3,194,080 159,704 — —	- - - D°		
Midſummer 1717 to Midſummer 1718	at 10 D° - - - - - D° - - 319,408 — —	- - - D°		
Ditto 1718 to Ditto 1719	at 10 D° - - - - - D° - - 319,408 — —	- - - D°		
Ditto 1719 to Ditto 1720	at 10 D° - - - - - D° - - 319,408 — —	- - - D°		
Ditto 1720 to Ditto 1721	at 10 D° - - - - - D° - - 319,408 — —	- - - D°		
Ditto 1721 to Ditto 1722	at 10 D° - - - - - D° - - 319,408 — —	- - - D°		
Ditto 1722 to Ditto 1723	at 8 D° - - - - - D° - - 255,526 8 —	- - - D°		
Ditto 1723 to Ditto 1724	at 8 D° - - - - - D° - - 255,526 8 —	- - - D°		
Ditto 1724 to Ditto 1725	at 8 D° - - - - - D° - - 255,526 8 —	- - - D°		
Ditto 1725 to Ditto 1726	at 8 D° - - - - - D° - - 255,526 8 —	- - - D°		
Ditto 1726 to Ditto 1727	at 8 D° - - - - - D° - - 255,526 8 —	- - - D°		
Ditto 1727 to Ditto 1728	at 8 D° - - - - - D° - - 255,526 8 —	- - - D°		
Ditto 1728 to Ditto 1729	at 8 D° - - - - - D° - - 255,526 8 —	- - - D°		
Ditto 1729 to Ditto 1730	at 8 D° - - - - - D° - - 255,526 8 —	from Michaelmas 1730, at 4 per Cent. per Annum, on £. 3,200,000.	First Annual Account. £. 199,713 — —	
Ditto 1730 to Ditto 1731	at 8 D° - - - - - D° - - 255,526 8 —			
Ditto 1731 to Ditto 1732	at 8 D° - - - - - D° - - 255,526 8 —	- - - D°		
Ditto 1732 to Ditto 1733	at 7 D° - - - - - D° - - 223,585 12 —	- - - D°	- - - -	£. 68,361 — —
Ditto 1733 to Ditto 1734	at 7 D° - - - - - D° - - 223,585 12 —	- - - D°	- - - -	14,709 — —
Ditto 1734 to Ditto 1735	at 7 D° - - - - - D° - - 223,585 12 —	- - - D°	- - - -	141,699 — —
Ditto 1735 to Ditto 1736	at 7 D° - - - - - D° - - 223,585 12 —	- - - D°	- - - -	270,257 — —
Ditto 1736 to Ditto 1737	at 7 D° - - - - - D° - - 223,585 12 —	- - - D°	- - - -	203,288 — —
Ditto 1737 to Ditto 1738	at 7 D° - - - - - D° - - 223,585 12 —	- - - D°	- - - -	182,972 — —
Ditto 1738 to Ditto 1739	at 7 D° - - - - - D° - - 223,585 12 —	- - - D°	- - - -	262,545 — —

Dates when commenced and ended.			Dividends to the Proprietors, and at what Rate per Cent. per Annum.	Rate of Intereſt received from Government.	Balances of Annual Accounts, Againſt the Company.	Balances of Annual Accounts, In Favour of the Company.
From Midſummer	1739 to Midſummer	1740	at 7 per Cent. per Annum, on £.3,194,080. £.223,585 12 —	from Michaelmas 1730 at 4 per Cent. per Annum, on £. 3,200,000.	- - - - -	£.428,702 — —
Ditto	1740 to Ditto	1741	at 7 D° - - - - - D° - - 223,585 12 —	D° - - - -	- - - -	426,830 — —
Ditto	1741 to Ditto	1742	at 7 D° - - - - - D° - - 223,585 12 —	D° - - - -	- - - -	679,809 — —
Ditto	1742 to Ditto	1743	at 7 D° - - - - - D° - - 223,585 12 —	D° - - - -	- - - -	783,070 — —
Ditto	1743 to Ditto	1744	at 8 D° - - - - - D° - - 255,526 8 —	D° - - - -	- - - -	787,825 — —
Ditto	1744 to Ditto	1745	at 8 D° - - - - - D° - - 255,526 8 —	At 4 per Cent. per Ann. on £.3,200,000, and 3 per Cent per Ann. on £.1,000,000. lent Government, in Conſideration of which they were empowered to borrow a like Sum under their Common Seal - - - - - - -	- - - -	801,413 — —
Ditto	1745 to Ditto	1746	at 8 D° - - - - - D° - - 255,526 8 —	At 4 per Cent. per Ann. on £.3,200,000. and 3 per Cent. per Ann. on £.1,000,000.	- - - -	908,823 — —
Ditto	1746 to Ditto	1747	at 8 D° - - - - - D° - - 255,526 8 —	D° - - - - -	- - - -	598,224 — —
Ditto	1747 to Ditto	1748	at 8 D° - - - - - D° - - 255,526 8 —	D° - - - - -	- - - -	606,625 — —
Ditto	1748 to Ditto	1749	at 8 D° - - - - - D° - - 255,526 8 —	D° - - - - -	- - - -	206,069 — —
Ditto	1749 to Ditto	1750	at 8 D° - - - - - D° - - 255,526 8 —	D° - - - - -	- - - -	245,302 — —
Ditto	1750 to Ditto	1751	at 8 D° - - - - - D° - - 255,526 8 —	D° to Chriſtmas 1750 and from Chriſtmas £. 3. 10. per Cent. per Annum on £. 3,200,000. and £. 3. D° on £. 1,000,000. - - - - - -	- - - -	451,774 — —
Ditto	1751 to Ditto	1752	at 8 D° - - - - - D° - - 255,526 8 —	D° - - - - -	- - - -	411,074 — —
Ditto	1752 to Ditto	1753	at 8 D° - - - - - D° - - 255,526 8 —	D° - - - - -	- - - -	562,592 — —
Ditto	1753 to Ditto	1754	at 8 D° - - - - - D° - - 255,526 8 —	D° - - - - -	- - - -	303,860 — —
Ditto	1754 to Ditto	1755	at 8 D° - - - - - D° - - 255,526 8 —	D° - - - - -	- - - -	134,236 — —
Ditto	1755 to Chriſtmas	1755	at 8 D° - - - - - D° - - 127,763 4 —	D° - - - - -	- - - -	182,365 — —
Chriſtmas	1755 to Midſummer	1756	at 6 D° - - - - - D° - - 95,822 8 —	at 3 per Cent. per Annum, on £. 4,200,000.	- - - -	
			£.12,457,476 — —			

East India Houſe, the 4th February 1773. Errors Excepted. *R. Tookey*, Deputy Accomptant.

From the foregoing Table it appears that the Company divided, from Chriſtmas 1708 to Midſummer 1756, the Sum of £. 12,457,476, being upon an Average, £. 262,262 for each Year of the Forty-ſeven Years and an Half, for which this Table is made, or about £. 8. 4. per Cent. per Annum, on £. 3,194,080, being the Capital upon which the Company now divide:—And it further appears from the ſaid Table, that at the End of the ſaid Period there was a Balance on the Company's Capital, in favour of the Company, to the Amount of £. 182,365, according to their own State of it in their Annual Account.—But Your Committee think proper to obſerve, that in the Year 1733 the Company added the Sum of £. 200,000 to the Credit Side of the Annual Account of that Year, being the Second of their Annual Accounts: which Sum of £. 200,000 they had paid to the Public in the Year 1730, for the Prolongation of their Right to an excluſive Trade to the *Eaſt Indies*, and for the Perpetuity of their Corporate Capacity; and at the ſame Time the Company further added to the Credit Side of the ſaid Annual Account the Sum of £. 155,000, in Conſideration of an Abatement of One per Cent. per Annum Intereſt, for Five Years and an Half, from the 29th Day of September 1730, on £. 3,200,000 then owing to them by the Public, to which Abatement they had conſented, for the Purpoſes and Advantages before mentioned: And the Sums of £. 200,000 and £. 155,000 the Company continued to write off, in certain Proportions, from the Annual Account of each of the ſubſequent Years; ſo that there remained in the Annual Account of 1756, under this Head, the Sum of £. 105,000.—To explain this Tranſaction more fully, Your Committee have annexed to this Report the Minute of the General Court, of the 22d Day of June 1733, relating thereto.

In order to ſhew, in another Point of View, the Alterations that have happened in the Company's Commerce, ſince they became poſſeſſed of Territorial Acquiſitions, and to throw further Light on the Advantages which the Public, as well as the Company, have derived from theſe Acquiſitions, Your Committee will ſtate one other Account, which will give the Houſe a general View of the Company's Outfits, whether in Merchandize for Sale, or in Stores for the Uſe of their Settlements, or in Bullion, or in lieu of theſe, by Bills of Exchange on the Court of Directors, compared with the Returns of the Company, as manifeſted in their Sales, from 1732 to the preſent Time.

An ACCOUNT of what the *Eaſt India* Company have paid for Goods, and Stores, and Bullion, exported, and Bills of Exchange; alſo the Amount of their Sales (Diſcount deducted) including Salt Petre delivered the honourable Board of Ordnance; from the 1ſt of March 1732 to the 1ſt of March 1772.

Years.			Goods and Stores exported, paid for.	Bullion exported paid for.	Total Exports paid for.	Bills of Exchange paid.	Total of Exports and Bills of Exchange paid.	Amount of Sales.
1732	to	1733	£. 105,230 3 5	£. 393,377 6 2	£. 498,607 9 7	£. 140,465 19 5	£. 639,073 9 —	£. 1,940,996
1733	to	1734	139,621 17 8	402,789 2 1	542,410 19 9	171,755 14 9	714,166 14 6	1,535,747
1734	to	1735	108,507 5 11	490,992 7 4	599,499 13 3	147,162 3 6	746,661 16 9	1,372,215
1735	to	1736	152,493 15 —	482,985 18 6	635,479 13 6	292,927 13 9	928,407 7 3	1,997,452
1736	to	1737	172,147 — 11	557,974 12 8	730,121 13 7	144,329 8 5	874,451 2 —	1,813,998
1737	to	1738	188,905 2 10	492,720 5 10	681,625 8 8	172,197 2 10	853,822 11 6	1,724,013
1738	to	1739	146,727 4 1	474,525 6 8	621,252 10 9	137,438 12 8	758,691 3 5	1,540,352
1739	to	1740	113,521 5 —	427,901 14 10	541,422 19 10	195,015 14 2	736,438 14 —	1,699,682
1740	to	1741	188,182 9 11	484,927 14 —	673,110 3 11	137,669 14 3	810,779 18 2	1,795,584
1741	to	1742	210,757 9 10	437,550 4 5	648,307 14 3	135,151 12 7	783,459 6 10	1,584,719
1742	to	1743	205,131 — 3	580,878 16 4	786,009 16 7	149,994 18 7	936,004 15 2	1,843,475
1743	to	1744	234,860 15 5	547,879 17 4	782,740 12 9	174,630 2 1	957,370 14 10	1,779,139
1744	to	1745	231,318 15 9	458,544 2 2	689,862 17 11	103,349 19 1	793,212 17 —	1,997,506
1745	to	1746	91,364 1 —	476,853 9 3	568,217 10 3	98,213 16 3	666,431 6 6	2,480,966
1746	to	1747	265,818 1 9	560,020 5 8	825,838 7 5	417,647 17 10	1,243,486 5 3	1,602,388
1747	to	1748	107,979 1 10	779,256 19 1	887,236 — 11	441,651 7 —	1,328,887 7 11	1,739,159
1748	to	1749	127,224 1 5	706,890 19 10	834,115 1 3	178,419 19 9	1,012,535 1 —	1,768,041
1749	to	1750	272,877 9 5	900,069 2 10	1,172,946 12 3	111,901 — 6	1,284,847 12 9	2,697,699
1750	to	1751	233,953 19 3	809,251 11 8	1,043,205 10 11	123,404 10 6	1,166,610 1 5	2,221,890
1751	to	1752	343,031 3 3	936,185 8 2	1,279,216 11 3	142,389 4 1	1,421,605 15 4	2,458,358
1752	to	1753	351,600 6 5	833,393 11 9	1,184,993 18 2	210,693 18 3	1,395,687 16 5	1,978,002
1753	to	1754	369,283 11 2	944,256 9 8	1,313,540 — 10	192,910 10 8	1,506,450 11 6	2,235,760
1754	to	1755	292,117 8 3	668,893 1 5	961,010 9 8	296,003 19 —	1,257,014 8 8	2,138,075
1755	to	1756	240,469 6 8	620,378 16 8	860,848 3 4	169,091 8 —	1,029,939 11 4	2,106,351
1756	to	1757	243,339 13 6	795,007 18 11	1,038,347 12 5	121,746 12 11	1,160,094 5 4	2,669,500
1757	to	1758	293,412 13 11	456,252 13 3	749,665 7 2	98,272 17 11	847,938 5 1	1,760,919
1758	to	1759	313,576 16 7	172,604 8 —	486,181 4 7	180,196 6 4	666,377 10 11	1,357,367
1759	to	1760	236,524 10 9	142,922 8 —	379,446 18 9	522,122 — 10	901,568 19 7	2,219,264
1760	to	1761	361,551 — 11	91,135 15 —	452,686 15 11	872,438 3 7	1,325,124 19 6	2,570,611
1761	to	1762	519,374 18 8	27,089 10 8	546,464 9 4	367,289 10 4	913,753 19 8	1,865,109
1762	to	1763	488,596 8 —	56,856 17 10	545,453 5 10	268,992 2 2	814,445 8 —	1,998,117
1763	to	1764	429,219 7 1	40,016 13 4	469,236 — 5	391,625 9 3	860,861 9 8	2,650,895
1764	to	1765	445,327 13 10	345,404 7 5	790,732 1 3	449,644 3 7	1,240,376 4 10	2,575,819
1765	to	1766	455,577 6 2	281,875 — —	737,452 6 2	451,797 — 7	1,189,249 6 9	2,789,952
1766	to	1767	449,075 10 5	54,968 7 2	504,043 17 7	426,337 5 —	930,381 2 7	2,423,254
1767	to	1768	588,255 11 11	— — —	588,255 11 11	398,470 18 5	986,726 10 4	2,705,349
1768	to	1769	555,429 11 7	162,583 6 8	718,012 18 3	231,936 3 7	949,949 1 10	3,526,353
1769	to	1770	594,620 16 10	242,998 5 3	837,619 2 1	229,383 7 —	1,067,002 9 1	3,573,385
1770	to	1771	529,878 5 1	302,625 — —	832,503 5 1	83,498 3 5	916,001 8 6	3,485,902
1771	to	1772	452,700 4 6	200,000 — 6	652,700 5 —	302,539 3 4	955,239 8 4	3,258,624

Note. At cloſing this Account there remained a Debt of £. 250,000 for the Bullion ſtated in the above Account to be exported in the Years 1756 and 1757, called the old Bullion Debt.

Eaſt India Houſe, the 4th February 1773. Errors excepted.

R. Tookey, Deputy Accomptant.

Under the Article of Sales in the above Account are included Teas imported from *Holland* in the Years 1746, 1747, 1758, and 1761, the Prime Coſt of which was £. 813,925. 13*s.* 4*d.* which Sum is included under the Article of Bills of Exchange in the Years 1746, 1747, 1758, 1760, and 1761: Under the Article of Sales is alſo included the Cargo of the *Prince Ferdinand of Pruſſia*, the Prime Coſt of which was £. 125,275. 8*s.* 10*d.* which Sum is likewiſe included in the Article of Bills of Exchange in the Years 1758 and 1759.

Your Committee having thus laid before the Houſe all the Information they have been able to procure, in order to ſhew what the Profits of the Company have been, they will conclude by reporting the ſeveral Acts of Parliament, Charters, Treaties, and Grants, that relate to the Trade of the Company, and to the Territorial Acquiſitions, from whence theſe Profits are derived.—And Your Committee find, that the Right of the Company to their excluſive Trade, and the Powers given them, and Regulations made, for the Purpoſe of carrying on the ſame, are eſtabliſhed by ſeveral Acts of Parliament, paſſed in the 9th and 10th Year of King *William* the 3d, 6th and 10th of Queen *Anne*, 5th and 7th of King *George* the 1ſt; 3d, 5th, 9th, 13th, 17th, 20th, 23d, 25th, and 27th of King *George* the 2d; in the 1ſt, 7th, 9th, 10th, and 12th of His preſent Majeſty; and by ſeveral Charters granted to the ſaid Company by their Majeſties King *William* the 3d, Queen *Anne*, King *George* the 1ſt, King *George* the 2d, and His preſent Majeſty; which Charters Your Committee find, upon an Inſpection of the Journals of the Houſe, were laid before the Houſe on the 16th of March 1767.—And Your Committee find, that in one of the aforeſaid Acts, paſſed in the 3d Year of his late Majeſty King *George* the 2d, it is Enacted, That notwithſtanding the Redemption by Parliament of the Capital Stock of the ſaid Company, and of the Annuity payable in reſpect thereof, the ſaid Company ſhall be and continue to be a Body Politic and Corporate, in Deed and in Name, by the Name of The United Company of Merchants trading to the *Eaſt Indies*, and by that Name ſhall have perpetual Succeſſion.—And Your Committee find, That in another of the ſaid Acts, paſſed in the 17th Year of his ſaid late Majeſty, it is Enacted, That the ſaid Company ſhall enjoy the ſole Trade to the *Eaſt Indies*, and all Places between the *Cape of Good Hope* and the Streights of *Magellan*, provided that upon Three Years Notice by Parliament after 25th March 1780, and Re-payment of the Company's Capital, and all Arrears of Annuity payable in reſpect thereof, the Right of the ſaid Company to the ſole Trade to the *Eaſt Indies*, and Places aforeſaid, ſhall ceaſe.—And in the ſaid Act it is further Enacted, That nothing in the before mentioned Proviſo, or in any other Act, or in any Charter, ſhall extend, or be conſtrued to extend, to determine the Corporation of the ſaid Company, or to hinder, prevent, or exclude them from carrying on, at all Times, after ſuch Determination of excluſive Trade, a free Trade into and from the *Eaſt Indies*, and Parts aforeſaid, with all or any Part of their Joint Stock in Trade, Goods, Merchandize, Eſtate, and Effects, in common with other His Majeſty's Subjects trading into or from thoſe Parts.

And Your Committee find, that the Revenues ſtated in the Firſt Column of the Accounts of Receipts and Diſburſements at the Company's Preſidencies at *Bengal*, *Fort St. George*, and *Bombay*, were poſſeſſed by the ſaid Company before the Year 1757; and that the ſame were levied either in the Nature of Conſulage Duties upon Goods imported and exported, or by virtue of ancient Firmaunds from the Mogul and Princes of the Country, or by virtue of the Company's Right derived from the Crown to the Iſland of *Bombay*.

And Your Committee find, That the Revenues ſtated in the Second Column of the afore-mentioned Accounts of Receipts and Diſburſements, are Part of the Territorial Acquiſitions lately obtained in the *Eaſt Indies*.

And Your Committee find, upon an Inſpection of the Journals of this Houſe, That upon the 9th Day of December 1766, the Houſe ordered to be laid before them, Copies of all Treaties with, and Grants from, any of the Country Powers in *India*, from the Year 1756 to the Year 1766, both Years incluſive, together with all Letters, or Extracts of Letters or Correſpondence, between the *Eaſt India* Company and their Officers or Servants in *India* relative thereto, which were preſented to the Houſe upon the 20th Day of January following; and that upon the 19th Day of January 1769, the Houſe ordered to be laid before them, Copies of all Treaties made with, and Grants received from, any of the Country Powers in *India*, by the *Eaſt India* Company, ſubſequent to thoſe which were laid before the Houſe in the Year 1767, together with all Letters, and Extracts of Letters or Correſpondence between the *Eaſt India* Company and their Servants relative thereto; which Papers were preſented to the Houſe upon the 14th Day of February following.

And Your Committee have annexed to this Report Copies of all Treaties made with, and Grants received from, any of the Country Powers in *India*, by the *Eaſt India* Company, ſubſequent to thoſe preſented to the Houſe upon the ſaid 14th Day of February 1769, together with all Letters, and Extracts of Letters or Correſpondence, between the *Eaſt India* Company and their Servants relative thereto.

And laſtly, Your Committee find, that by one of the before mentioned Acts, paſſed in the 9th Year of His preſent Majeſty, it is Enacted and Declared, That all the Territorial Acquiſitions and Revenues lately obtained in the *Eaſt Indies*, ſhall remain in Poſſeſſion of the ſaid Company and their Succeſſors, during the Term of Five Years, to be computed from the 1ſt Day of February 1769.

Your Committee having thus reported what they find material in the Accounts and Evidence laid before them, with reſpect to the Profits which the Company derive from their Commerce, or from the Territorial Acquiſitions lately obtained in the *Eaſt Indies*, they are now proceeding, in purſuance of the Order of the Houſe, to enquire further into the Situation of the Company's Affairs; and particularly how far the ſame may have been affected by the Management of the Company or their Servants; and they will report, from Time to Time, what they find material with reſpect to the ſeveral Objects that fall under this extenſive Head of Enquiry.

CHARGES on Merchandize from the 1st March 1762 to the 1st March 1763.

WHAT diſburſed by the Company's Huſband and Warehouſe Keeper at *Botolph* Wharf, for Hoyage of Goods; Fees to Officers for attending the Landing of Goods, and making up the Ships Accounts; Annual Gratuities to Ditto; Salaries to Elder Porters and their Diſburſements; Hire to Labourers, Watchmen, and Meſſengers; Charges of landing, weighing, carting, and houſing, Salt Petre, and for Bags, &c.; entering Ships inward, and clearing the Company's Ships outward; Warrants for Military Stores and Ships Bonds; and for ſundry petty Diſburſements	£. 3,155 — —
What diſburſed by the Warehouſe Keepers of Tea, Drugs, China Ware, *Bengal*, *Coaſt*, and *Surat* Goods, Pepper, and private Trade; for Elder Porters Salaries, and their Diſburſements; Hire to Labourers and Watchmen; Cartage and other Charges on Goods from the Wharfs to the ſeveral Warehouſes; Officers of the Cuſtoms and Exciſe for Attendance on Holidays and Extra Hours; King's and Pariſh Taxes, and for Water; ſending out Men to ſerve in the Militia, and cleaning and repairing Fire Arms, Heſſens, Deals, and ſundry petty Diſburſements	13,650 — —
What diſburſed by the Chief Officers of the Houſe, excluſive of the Paymaſter for Diſburſements of various Kinds in and about the Houſe, and for Payments to Porters, Meſſengers, and Watchmen; for Extra Expences, Allowances, and Gratuities to Clerks and Officers; for Fees and Preſents at the ſeveral Offices where the Company have Tranſactions; for Taxes, Books, Newspapers, Acts of Parliament, Poſtage of Letters, Charities, and Donations on ſeveral Occaſions, and many other Things diſperſed into a great Variety of Articles	5,993 13 8
What diſburſed by the Paymaſter for Expences attending the raiſing Recruits, and ſubſiſting them until the Time of their going on Board; Gratuities to Cadets, Artificers, and others, proceeding to *India*; alſo to invalid Soldiers, and ſuch as have ſerved long or ſuſtained Hardſhips in *India*; Penſions excluſive of *Poplar* Fund; Gratuities to Ships Companies for particular Services; to the Captains of Ships for freſh Proviſions for Officers on their Voyage to *India*; Seamens Wages and Tradeſmens Bills for the Outſet of the Company's Ships, Sloops, and Pilot Boat; and many other Articles relative to the Soldiers and Shipping	11,857 — —
Paid on Account for Building Hoys, &c.	1,100 — —
Stores for *Portſmouth*, *Plymouth*, and *Deal*	767 3 8
Tackle Houſe Porters, for landing and houſing Goods	642 4 —
Rents	2,547 6 6
Buildings	811 5 —
Tradeſmens Bills for the Uſe of the Houſe and Warehouſes, for Stationary Ware, Printing, Coals, Wax and Tallow Candles, Grocery, Painters, Carpenters, Smiths, Paviours, and Plaiſterers Work, Braziery, Ironmongers Ware, Scalemakers, Glaziers, Coopers, and Plumbers Work, Tin Ware, Upholſtery, Turnery, Biſcuits, Packthread, Heſſens, &c.	4,340 9 9
Law Charges	833 18 —
Directors Gratuities	3,659 17 3
Salaries to the Officers of the Houſe	8,042 16 1
Preſents and Gratuities for extraordinary Services, &c.	1,102 7 10
Charges of Packets over Land	703 19 5
Intereſt on Loans and Bullion	28,529 — 4
Supra Cargoes Commiſſion	21,721 8 3
Several Bills of Exchange drawn from *Amſterdam*, &c. for Stores ſupplied by Mr. *Herbert* at *Batavia* for *Bencoolen*	6,531 14 11

Extraordinary Payments as follow:

Owners of the *Calcutta* for Damage ſuſtained by an Engagement with the Dutch in *Bengal* River	951 1 10
Owners of the *Hardwicke* for Ditto — Ditto	1,262 13 11
Owners of the *Duke of Dorſet* for Ditto — Ditto	2,937 2 7
For a Silver Cup and Cover, with the Company's Arms, &c. engraven thereon, preſented to Captain *John Allen*, of the Ship *Duke of Dorſet*, for his gallant Behaviour againſt the Dutch in *Bengal* River	55 5 3
For a Silver Epergne, with Ditto, preſented to Captain *George Willſon*, of the Ship *Calcutta*, for Ditto	107 3 9
For a Silver Tea Table, with Ditto, preſented to Captain *Brook Samſon*, of the Ship *Hardwicke*, for Ditto	105 14 —

Hugh Baillie, in Conſideration of the Services and Sufferings of his Son *William Baillie*, at *Bengal*, and all other Pretenſions whatſoever	£. 525 — —	
		£. 121,933 6 —
Deduct what received from Government for tranſacting the Annuities		1,687 10 —
Total Amount of Charges on Merchandize		£. 120,245 16 —

Eaſt India Houſe, the 4th February 1773.

Errors excepted.

R. Tookey, Deputy Accomptant.

EXTRAORDINARY ARTICLES comprehended under the Head of, Charges on Merchandize; from the 1ſt of March 1763 to the 1ſt of March 1772.

From the 1ſt of March 1763 to the 1ſt of March 1764:

James Stewart, for deſigning, &c. the Monument erected in *Weſtminſter Abbey* to the Memory of Admiral *Watſon*	£. 105 — —		
Ditto to reimburſe him for what he paid to the Dean and Chapter of *Weſtminſter* on the above Account	51 10 —		
Ditto to be paid by him to *Peter Scheemaker*, which with the above, and £. 600. paid the 10th December 1761, is in full for Admiral *Watſon*'s Monument	400 — —		
	£. 556 10 —		
Bills of Exchange drawn from *Manilha*	6,650 — —		
Robert Carr, Second Mate of the *Admiral Watſon*, for the Diſadvantages he ſuſtained by leaving that Ship, and acting as a Pilot in the Expedition to *Manilha*	200 — —		
For a Gold Medal preſented to Captain *William Wilſon*, as an Acknowledgment for having made his Paſſage to and from *China* by an unuſual Courſe	108 9 9		
Owners of the *Lincoln*, in Conſideration of the great Loſs they ſuſtained by that Ship being loſt in a violent Storm in *Cuddalore* Road	1,200 — —		
Mr. *Cluſt*, for himſelf and Aſſiſtants, for tranſlating into the French Language what paſſed in the Negociation between the Engliſh and Dutch Commiſſaries	200 — —		
Richich Dobbie, late Second Mate of the *Norfolk*, on Account of his Expences and Sufferings by being taken Priſoner at *Bencoolen*	157 10 —		
Captain *Robert Fletcher*, in Conſideration of his uncommon Bravery and Conduct, as an Officer on the *Fort St. George* Eſtabliſhment	315 — —		
Ditto for his Share of the Prize Money of the *Mignonne* taken by the *Plaſſey*	725 — —		
For a Sword enriched with Diamonds, a preſent to Colonel *Eyre Coote*	747 — —		
General *John Caillaud*, in Conſideration of his many Services, Loſs of Pay, &c.	500 — —		
		£. 11,359 9 9	

From the 1ſt of March of 1764 to the 1ſt of March 1765:

James Flint, for his Charges during his Impriſonment in *China*, and in Conſideration of other Circumſtances	£. 3,350 — —		
The Right Honourable Lord *Clive*, Preſident and Governor of *Bengal*, to defray the great Expences he has been at, and will be put to for his Paſſage to *Bengal*	3,000 — —		
Peter Scheemaker, which with £. 200. paid in July 1761, is in full for making the Three Marble Statues of Admiral *Pocock*, General *Laurence*, and Lord *Clive*	405 10 —		
The Honourable Mr. *Grenville*'s Diſburſements at the Porte for the Purpoſe of recovering a Debt due to the *Eaſt India* Company at *Buſſora*	5,902 1 8		
Captain *Frederick Vincent*, in Conſideration of his Loſſes and Sufferings, occaſioned by his Attention to the Company's Services in ſecuring their Rights and Poſſeſſions on the Weſt Coaſt of *Sumatra*, which had been reduced by the French in the Year 1760	6,000 — —		
James Elkington, for his Expences on being an Hoſtage at *Bencoolen*	300 — —		
For a Temple enriched with Diamonds, &c. ſent by the *Tilbury*, a Preſent to the Nabob of *Arcot*	3,000 — —		
Bills of Exchange from *Manilha*	1,857 9 6		
Gratuities to the Officers and Seamen of the *Winchelſea*, for their gallant Behaviour when attacked by the French	2,000 — —		
For Buildings	4,668 6 —		
		30,483 7 2	

From

From the 1ſt of March 1765 to the 1ſt of March 1766:

The honourable Captain *Thomas Howe*, Commander of the *Winchelſea*, for a Piece of Plate with the Company's Arms engraven thereon, as a Compliment for his gallant Conduct when attacked by the French		105 — —

From the 1ſt of March 1766 to the 1ſt of March 1767:

For a Siver Cup and Cover preſented to Captain *Arthur Morris*, for his prudent Conduct in preſerving the Ship *Boſcawen* and Cargo	£. 103 17 2	
For Buildings	7,345 — —	
		7,448 17 2

From the 1ſt of March 1767 to the 1ſt of March 1768:

For Buildings		9,331 17 —

From the 1ſt of March 1768 to the 1ſt of March 1769:

For Proviſions ſhipped on the *Ponſborne* for the Lion ſent by His Majeſty a Preſent to the Nabob of *Arcot*	£. 101 15 —	
Sir *Samuel Corniſh*, Baronet, and Colonel *Eyre Coote*, for Military and Naval Stores taken at *Pondicherry*, &c. to be by them diſtributed	30,000 — —	
The honourable Board of Ordnance, for Stores delivered the Company's Officers in *India*	31,974 17 8	
William Wilkins, for Medicines and Attendance on the Troops ſent on the *Admiral Pocock* from *Manilha* to *Madraſs*	301 15 10	
For Buildings	24,356 19 —	
		86,735 7 6

From the 1ſt of March 1769 to the 1ſt of March 1770:

Dominicus Van Staaden for the Amount of 97 Cheſts of Opium, loſt at the Capture of *Calcutta* in 1756, and Intereſt at 5 per Cent. per Annum	£. 7,862 6 9	
Alexander Dalrymple, Eſquire, for his paſt Services	5,000 — —	
Mr. *Robert Day*, Clerk to the Superviſors, to fit himſelf out, and for his Expences on the Voyage to *India*	500 — —	
The Reverend Mr. *Hurſt*, Chaplain to the Superviſors, to be deducted from his growing Allowance	200 — —	
Thomas Adair, Eſquire, to defray the Expences of his Paſſage from and Return to *India*, and other Charges incurred thereby	300 — —	
Captain *Thomas Lee*, for the Expences he has incurred by the neceſſary Proviſions and Stores which he has laid in for the Three Superviſors, and their Four Attendants, on their Paſſage to *India* on the *Aurora*	2,000 — —	
Major General *Eyre Coote* for the ſignal Services he has rendered the Company, and for the Charges which have been and will be incurred by his Coming from and Return to *India*	1,000 — —	
Captain *Charles Purvis* for the Paſſage of Mr. *William Bolts*, who was ordered on Board the *Valentine* by the ſpecial Directions of the Preſident and Council of *Fort William*	105 — —	
For Two magnificent Bridles, enriched with Diamonds, &c. a Preſent to the Nabob of *Arcot*	975 — —	
Jean Baptiſte Saur de Colmart, Attorney to the Capuchin Friars of *Madraſs*, for Injuries alledged to have been ſuſtained by that Fraternity, on his giving Bond to repay the ſame	200 — —	
For Buildings	28,049 19 10	
		46,192 6 7

From the 1ſt of March 1770 to the 1ſt of March 1771:

Jean Baptiſte Saur de Colmart, Attorney to the Capuchin Friars of *Madraſs*, which with £. 200 advanced him on Bond on the 17th January laſt, which Bond is now cancelled, is in full for the Loſſes and Damages ſuſtained by that Society on their being diſpoſſeſſed of their Churches and Houſes at *Viparee*, and in the Fort	£. 1,500 — —	
Henry Vanſittart, Eſquire, One of the Superviſors, for One Year's Allowance	10,000 — —	
Luke Scrafton, Eſquire - Ditto - Ditto	10,000 — —	
Francis Forde, Eſquire - Ditto - Ditto	10,000 — —	
Mr. *Robert Day*, Clerk to Ditto - for Ditto	500 — —	
Stationary for the Uſe of the Superviſors	25 12 —	
Wine for Ditto	408 15 —	
Bill of Exchange drawn from the *Cape of Good Hope* by Mr. *Day*, by Order of the Superviſors	432 — —	
William Shaw, for the Expences he incurred by his Journey from *Buſſora* to *Bagdad*, in the Year 1759	500 — —	
Lieutenant Colonel *Munro*, to be diſtributed among the Captors of *Mihie*, and other Places on the *Malabar* Coaſt	6,000 — —	
James Been, for his Expences at *Manilha*, and for his Paſſage to *England*	202 — —	
Digby Dent, Eſquire, Commander of His Majeſty's Ship *Dolphin*, for the Paſſage of Lieutenant *Adam Gordon*, and for the Officer appointed by the King to carry out the Inſignia of the Order of the Bath to Major General *Coote*	210 — —	
Meſſrs. *Hamilton* and *Nicoll*, towards One hundred Copies of a Dictionary of the Oriental Languages, on their giving Bond to repay the ſame within a limited Time, in caſe of Failure in the Performance of that Work	525 — —	
For Buildings	12,172 4 10	
		52,475 11 10

From

From the 1st of March 1771 to the 1st of March 1772.

For an Orrery with its Apparatus, and several Treatises on the Solar System, a Present from the Company to the Nabob of *Arcot*	£. 1,060	7	6
For £. 400 *East India* Stock, and Charges, purchased by the Company on *Joseph Sykes*'s Account, to be placed in the Name of *Peter Michell*, Esquire, the Secretary, he giving a Declaration of Trust until the Determination of the Objections taken to the Indictment against *Powell* for Forgery	919	10	—
James Been, Assistant in the Company's Service at *Manilha*	126	10	—
Captain *Jonathan Court*, Commander of the *Prince of Wales*, for assisting the Ship *Duke of Kingston* in her Distress	1,500	—	—
For Buildings	20,302	3	6
			23,908 11 —
Total of extraordinary Payments from the 1st of March 1763 to the 1st of March 1772			£. 268,040 8 —

East India House,
the 4th of February 1773.

Errors Excepted.

R. Tookey, Deputy Accomptant.

CHARGES Civil and Military at *Fort William*, and Subordinates, for Five Years, from May 1729 to April 1734.

				Civil Charges.	Military Charges.	Buildings.	Total.
				£.st.	£.st.	£.st.	£.st.
1729	to	1730	—	29,994	26,473	692	57,159
1730	—	1731	—	21,156	21,966	2,635	45,757
1731	—	1732	—	54,514	22,612	1,030	78,156
1732	—	1733	—	29,298	11,626	31	40,955
1733	—	1734	—	24,943	12,407	3,830	41,180
			£.st.	159,905	95,084	8,218	263,207

East India House,
27th January 1773.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts.

CHARGES Civil and Military at *Fort St. George*, and Subordinates, from May 1729 to April 1734.

				Civil Charges.	Military Charges.	Buildings.	Total.
				£.st.	£.st.	£.st.	£.st.
1729	—	1730	—	8,225	8,352	1,018	17,595
1730	—	1731	—	8,915	8,045	246	17,206
1731	—	1732	—	10,178	7,366	—	17,544
1732	—	1733	—	10,236	7,339	212	17,787
1733	—	1734	—	13,126	7,658	32	20,816
			£.st.	50,680	38,760	1,508	90,948

East India House,
29th January 1773.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts.

CHARGES Civil and Military at *Bombay*, and Subordinates, from Auguſt 1729 to July 1734.

	Civil Charges.	Military Charges.	Buildings.	Total.
	£. ſt.	£. ſt.	£. ſt.	£. ſt.
Auguſt 1729 to July 1730 -	28,688	33,546	3,860	66,094
1730 — 1731 -	36,291	44,504	2,515	83,310
1731 — 1732 -	36,802	45,804	3,853	86,459
1732 — 1733 -	46,141	47,937	609	94,687
1733 — 1734 -	49,255	51,503	1,113	101,871
£. ſt.	197,177	223,294	11,950	432,421

Eaſt India Houſe,
29th January 1773.

Errors Excepted.

John Hoole,
Auditor of *Indian* Accounts.

CHARGES Civil and Military at *Fort Marlborough*, and Subordinates, for Five Years, from 1729 to 1734.

	Civil.	Military.	Buildings.	Total.
	£. ſt.	£. ſt.	£. ſt.	£. ſt.
1729 to 1730 - -	3,173	3,575	84	6,832
1730 — 1731 - -	3,367	3,679	261	7,307
1731 — 1732 - -	4,918	3,721	44	8,683
1732 — 1733 - -	5,912	3,716	14	9,642
1733 — 1734 - -	6,606	4,125	33	10,764
£. ſt.	23,976	18,816	436	43,228

Eaſt India Houſe,
29th January 1773.

Errors Excepted.

John Hoole,
Auditor of *Indian* Accounts.

CHARGES Civil and Military at *St. Helena*, for Five Years, from 1729 to 1734.

	Civil Charges.	Military Charges.	Buildings and Fortifications.	Total.
	£. ſt.	£. ſt.	£. ſt.	£. ſt.
1729 to 1730 - -	1,286	2,619	—	3,905
1730 — 1731 - -	1,068	2,673	—	3,741
1731 — 1732 - -	1,214	2,890	—	4,104
1732 — 1733 - -	1,252	2,692	—	3,944
1733 — 1734 - -	1,462	2,762	—	4,224
£. ſt.	6,282	13,636	—	19,918

Eaſt India Houſe,
3d February 1773.

Errors Excepted.

John Hoole,
Auditor of *Indian* Accounts.

CHARGES Civil and Military at *Fort William*, and Subordinates, for Five Years previous to the Year 1756.

			Civil Charges.	Military Charges.	Total.
			£.st.	£.st.	£.st.
1750	to	1751	42,646	21,799	64,445
1751	—	1752	44,324	21,378	65,702
1752	—	1753	47,611	18,714	66,325
1753	—	1754	51,185	16,904	68,089
1754	—	1755	55,250	18,598	73,848
		£.st.	241,016	97,393	338,409

East India House,
29th January 1773.

Errors Excepted.

John Hoole,
Auditor of *Indian* Accounts.

CHARGES Civil and Military at *Fort St. George*, and Subordinates, for Five Years previous to the Year 1756.

			Civil Charges.	Military Charges.	Total.
			£.st.	£.st.	£.st.
1750	to	1751	36,187	54,252	90,439
1751	—	1752	32,992	70,662	103,654
1752	—	1753	42,054	84,223	126,277
1753	—	1754	41,705	73,511	115,216
1754	—	1755	39,708	87,283	126,991
		£.st.	192,646	369,931	562,577

East India House,
29th January 1773.

Errors Excepted.

John Hoole,
Auditor of *Indian* Accounts.

CHARGES Civil and Military at *Bombay*, and Subordinates, for Five Years previous to the Year 1756.

			Civil Charges.	Military Charges.	Total.
			£.st.	£.st.	£.st.
1750	to	1751	27,058	46,731	73,789
1751	—	1752	42,549	49,572	92,121
1752	—	1753	60,157	51,184	111,341
1753	—	1754	64,751	57,136	121,887
1754	—	1755	67,602	53,839	121,441
		£.st.	262,117	258,462	520,579

East India House,
29th January 1773.

Errors Excepted.

John Hoole,
Auditor of *Indian* Accounts.

CHARGES Civil and Military at *Bencoolen*, for Five Years previous to the Year 1756.

			Civil Charges.	Military Charges.	Total.
			£.st.	£.st.	£.st.
1750	to	1751	13,418	6,506	19,924
1751	—	1752	14,455	6,654	21,109
1752	—	1753	17,215	6,502	23,717
1753	—	1754	14,953	8,857	23,810
1754	—	1755	10,097	7,568	17,665
		£.st.	70,138	36,087	106,225

East India House,
29th January 1773.

Errors Excepted.

John Hoole,
Auditor of *Indian* Accounts.

CHARGES Civil and Military at St. *Helena*, for Five Years previous to the Year 1756.

			Civil Charges.	Military Charges.	Total.
			£.st.	£.st.	£.st.
1750	to	1751	1,285	7,581	8,866
1751	—	1752	1,416	8,010	9,426
1752	—	1753	1,402	8,555	9,957
1753	—	1754	1,276	9,458	10,734
1754	—	1755	1,464	8,993	10,457
		£.st.	6,843	42,597	49,440

East India House,
29th January 1773.

Errors Excepted.

John Hoole,
Auditor of *Indian* Accounts.

At a General Court of the United Company of Merchants of *England* trading to the *East Indies*, held on Friday the 22d June 1733:

THE Chairman acquainted the Court that the Reaſon of advertiſing this Quarterly Court to be alſo on Special Affairs, was to inform them, that the Court of Directors having had under Conſideration the preſent State of the Company's Affairs at Home and Abroad, do find that in the Eſtimate made the laſt Year, the Account was debited with the Sum of £.200,000, which was paid the Government, for the Prolongation of their Right to an excluſive Trade for 30 Years, and for the Perpetuity of their Corporate Capacity, which diſabled them from continuing the uſual Dividend out of the Profits ariſing by their Trade, without breaking into the Capital; and therefore they propoſed a Reduction of the former Dividend from Eight to Six per Cent.

But having maturely deliberated upon the ſaid Eſtimate, as well as the preſent Saving by the Reduction of Intereſt on the Bonds, they (as well as many of the Adventurers beſides) do think that not only this Sum of £. 200,000, but alſo the One per Cent. Abatement out of the Annual Funds for Five Years and a Half, which amounts to £. 155,000, ſhould be eſteemed (as in Reality it is) a Fine paid for the ſaid Prolongation and Perpetuity; and that a diſtinct Account thereof ſhould be kept in the Company's Books; and that, towards the Diſcharge of that Account, there ſhall Annually be paid £. 10,000 out of the Profits of Trade, until the ſame is completed.

If this Court approves of, and orders this Method of ſtating the Account, the Directors are of Opinion, that this Midſummer Dividend may be Three and a Half per Cent.

A Motion was then made, and the Queſtion being put, it was unanimouſly

Reſolved, That a diſtinct Account be kept on the Company's Books of the ſaid £.200,000. and £.155,000. accordingly; and that towards the Diſcharge of that Account, there ſhall Annually be wrote off £.10,000. out of the Profits of Trade, until the ſame is completed.

Another Motion being made, it was upon the Queſtion

Reſolved, Nemine contradicente, That the Half Year's Dividend due at Midſummer next, be £. 3. 10. per Cent.

Extract of the General Letter from *Bengal*, dated the 30th March 1767.

The Treaty entered into with the Nabob *Syf O Dowla* and us, on his Acceſſion to the Subahſhip in May laſt, after the Death of his Brother, now makes a Number in the Packet, it is executed by all the Members of the Board, but Lord *Clive* and General *Carnac*, who were then up the Country.

Articles of a Treaty and Agreement concluded between the Governor and Council of *Fort William*, on the Part of the *Engliſh Eaſt India* Company, and the Nabob *Syef ul Dowla*.

On the Part of the Company.

We, the Governor and Council, do engage to ſecure to the Nabob *Syef ul Dowla*, the Subahdarree of the Provinces of *Bengal*, *Bahar*, and *Orixa*, and to ſupport him therein with the Company's Forces againſt all his Enemies.

On the Part of the Nabob.

1ſt.

The Treaty which my Father formerly concluded with the Company upon his firſt Acceſſion to the Nizamut, engaging to regard the Honour and Reputation of the Company and of the Governor and Council as his own, and that entered into with my Brother, Nabob *Nazim ul Dowla*; the ſame Treaties, as far as is conſiſtent with the true Spirit, Intent, and Meaning thereof, I do hereby ratify and confirm.

2d.

The King has been graciouſly pleaſed to grant unto the *Engliſh Eaſt India* Company, the Dewannahſhip of *Bengal*, *Bahar*, and *Orixa*, as a free Gift for ever; and I having an entire Confidence in them and in their Servants ſettled in this Country, that nothing whatever be propoſed or carried into Execution by them derogating from my Honour, Dignity, Intereſt, and the Good of my Country; do therefore, for the better conducting the Affairs of the Subahdarree, and promoting my Honour and Intereſt and that of the Company in the beſt Manner, agree that the protecting the Provinces of *Bengal*, *Bahar*, and *Orixa*, and the Force ſufficient for that Purpoſe, be entirely left to their Direction and good Management, in Conſideration of their paying the King *Shaw Allum*, by Monthly Payments, as by Treaty agreed on, the Sum of Rupees 2,16,666. 10. 9. and to me *Syef ul Dowla*, the Annual Stipend of Rupees 41,86,131. 9.; viz. the Sum of Rupees 17,78,854. 1. for my Houſe, Servants, and other Expences indiſpenſably neceſſary; and the remaining Sum of 24,07,277. 8. for the Support of ſuch Sepoys, Peons, and Burgundaſſes, as may be thought proper for my Aſwairy only; but on no Account ever to exceed that Amount.

3d.

The Nabob *Minauh Dowla*, who was, at the Inſtance of the Governor and Gentlemen of the Council, appointed Naib of the Provinces, and inveſted with the Management of Affairs, in Conjunction with *Mah Rajah Doolubram* and *Juggat Seat*, ſhall continue in the ſame Poſt, and with the ſame Authority; and having a perfect Confidence in him, I moreover agree to let him have the Diſburſing of the above Sum of 24,07,277. 8. for the Purpoſes above mentioned.

This Agreement by the Bleſſing of God I hope will be inviolably obſerved as long as the *Engliſh* Company's Factories continue in *Bengal*. Dated this 19th Day of May, in the Year of our Lord 1766.

Wm B. Sumner,
H. Vereliſt,
Randb Marriot,
H. Watts,
Claud Ruſſell,
Wm Alderſey,
Thos Kelſall,
Charles Floyer.

Extract of the *Fort Saint George* ſeparate Letter, dated the 1ſt. March 1768.

On the 18th December, the Subah ſeparated himſelf from *Hyder Ally*, and retired with his Army to *Pongaanoor*, and ſent ſome of his Chiefs to have an Interview with Colonel *Smith*; but as he found nothing could be done unleſs he ſent *Ruccun ud Dowlah* hither, he at laſt conſented to it, and *Ruccun* arrived here the 9th February, and we have the Satisfaction of acquainting your Honours that a Treaty of Peace has been concluded between the Company, the Subah, and the Nabob, which has been executed by us and the Nabob; and Mr. *Ardley* has been Deputy to get it ratified and exchanged by the Soubah.

A Treaty of perpetual Friendſhip and Alliance, made and concluded at *Fort Saint George*, between the Honourable United Company of Merchants of *England* trading to the *Eaſt Indies*, in Conjunction with the Nabob *Wolau Jau Omdetull Mulk Ummeerul Hind Serajeih Dowlah anneverdeen Caun Behaudre munſoor Jung Sippa Sardar*, of the Carnatic, *Peupn Ghautle*, on the one Part; and the great Nabob high in Station, *Auſuph Jau Nyain ul Mulk Meer Nyain Ally Cawn Behaudre Phultah Jung Sippa Sardar*, Soubah of the *Deckan*, on the other Part; by the Honourable *Charles Bourchier*, Eſquire, Preſident and Governor of *Fort Saint George*, and the Council thereof, on Behalf of the ſaid *Engliſh Eaſt India* Company; the Nabob *Wolau Jau Omidetul Mulk*, on Behalf of himſelf, as Nabob of the *Carnatick*; and the Nabob *Ruccun ud Dowlah Duan*, inveſted with full Powers on Behalf of the ſaid Nabob *Auſauph Jau Nyain ul Mulk*, his Heirs and Succeſſors, as Soubah of the *Deckan*. Done on the 23d Day of February, in the Year 1768 of the Chriſtian Æra, and on the 4th of the Moon *Shevaul*, in the Year of the *Hegyra* 1181.

The Treaty.

Whereas on the 12th of November, in the Year of the Chriſtian Æra 1766, or on the 9th of the Moon *Gomanduſſanny* in the Year of the *Hegyra* 1180, a Treaty was concluded at *Hydrabad*, by and between General *John Caillaud*, inveſted with full Powers on Behalf of the *Engliſh Eaſt India* Company, and the Nabob *Auſuph Jau Nyain ul Mulk*, &c. on Behalf of himſelf, as Soubah of the *Deckan*, with a Deſign to eſtabliſh an honourable and laſting Friendſhip and Alliance between the two contracting Powers: And whereas ſome Miſunderſtandings have ſince ariſen, which have perverted the Intent of the ſaid Treaty, and kindled up the Flames of War—Now be it known to the whole World, that the before mentioned Nabob *Auſuph Jau*, and the *Engliſh*

Engliſh Company, with the Nabob *Wolau Jau*, have entered into another Treaty of the ſtricteſt Friendſhip and Alliance, on the following Conditions.

Article 1ſt.

The exalted and illuſtrious Emperor of *Indoſtan*, *Shaw Allum Padteha*, having out of his gracious Favour, and in Conſideration of the Attachment and Services of the *Engliſh Eaſt India* Company, given and granted to them for ever, by way of Inam or free Gift, the Five Circars of *Muſtaphanagar*, *Rajamundry*, *Chicacole*, and *Murtazanagar*, or *Condavir*, by his Royal Phirmaund, dated the 12th Auguſt 1765, or on the 24th of the Moon *Supheer*, in the 6th Year of his Reign; and the Nabob *Auſuph Jau Nayain ul Mulk*, as Subah of the *Deckan*, having by the 2d and 3d Articles of the afore-mentioned Treaty ceded and ſurrendered by Saneds, under his Hand and Seal, to the *Engliſh Eaſt India* Company for ever, the afore-mentioned Five Circars; it is now further acknowledged and agreed by the ſaid *Auſuph Jau Nyain ul Mulk*, Soubah of the *Deckan*, that the ſaid Company ſhall enjoy and hold for ever, as their Right and Property, the ſaid Five Circars, on the Terms hereafter mentioned.

Article 2d.

By the afore-mentioned Treaty of *Hydrabad* it was ſtipulated, that the Nabob *Auſuph Jau*, having given the Circar of *Mortazanagar*, as a Jagheer to his Brother, the Nabob *Ummeer ul Omrah Sujah ul Mulk Behaudre Bagalet Jung*, the Company ſhould not take Poſſeſſion of the ſaid Circar, till after the Death of *Bagalet Jung*, or till he broke the Friendſhip with the ſaid Company, by raiſing Diſturbances in the Country of *Nigampatam*, or the *Carnatic*; and though the Company might juſtly claim a Right to take Poſſeſſion of the ſaid Circar, from the late Conduct of *Bagalet Jung*; yet in Conſideration of their Friendſhip for *Auſuph Jau* and his Family; and that they may not diſtreſs his Affairs by obliging him to provide his Brother *Bagalet Jung* with another Jagheer, the Company do agree and conſent that *Bagalet Jung*, ſtill hold the Circar of *Murtazanagar* on the aforeſaid Conditions, or till it be the Pleaſure of *Auſuph Jau*, that the Company ſhould take Poſſeſſion thereof, provided that the ſaid *Bagalet Jung* returns immediately to his own Country of *Adony*, and neither keeps with, nor receives from, *Hydre Maigue*, any Vackeel, a Correſpondence, but lives in Peace and Harmony with the *Engliſh* Company and the Nabob *Wolau Jau*, and gives no Protection or Aſſiſtance whatever to the ſaid *Maigue* or any of his People, nor any other Enemies of the Company, or the Nabob *Wolau Jau*: But if this Article ſhall at any Time be infringed, the Company ſhall be at Liberty, by virtue of this Treaty, to take Poſſeſſion of and keep the Circar of *Mortazanagar* in the ſame Manner as the other Four; and the Nabob *Auſuph Jau* engages to aſſiſt them therein with his Troops, if neceſſary.

Article 3d.

The Fort of *Condapilly*, with its Jagheer, ſhall for ever hereafter remain in Poſſeſſion of the *Engliſh* Company, and be garriſoned with their Troops under their own Officers only, notwithſtanding any thing to the contrary ſtipulated in the 12th Article of the Treaty of *Hydrabad*.

Article 4th.

Narraindoo, one of the Zemindars of the Circars of *Chicaule*, having lately raiſed Diſturbances in the *Itchapore* Country, and refuſed (as he alledges in conformity to the Nabob *Auſuph Jau*'s Orders) to pay his Rents or Obedience to the Company; the Nabob *Auſuph Jau* agrees, on the Signing and Exchange of the preſent Treaty, to write Letters not only to *Narraindoo*, but to all the Zemindars in the Circar of *Ellour*, *Muſtaphanagar*, *Rajahmundry*, and *Chicacole*, acquainting them, that they are in future to regard the *Engliſh* Company as their Sovereign, and to pay their Rents and Obedience to the ſaid Company or their Deputies, without raiſing any Troubles or Diſturbances: The Nabob *Auſuph Jau* further agrees, that he will not in future encourage or protect in raiſing Troubles or Diſobedience, any Zemindars, Renters, or Servants, of the *Engliſh* Company, or the Nabob *Wolau Jau*, who on their Parts engage the ſame to his Highneſs *Auſuph Jau*.

Article 5th.

It has been the conſtant Deſire and Endeavours of the *Engliſh* Company and the Nabob *Wolau Jau*, to preſerve their Poſſeſſions in Peace, and to live on Terms of Friendſhip with the Soubah of the *Deckan*: They ſtill deſire to do the ſame; and though the Operations of War have lately obliged the Company to ſend their Troops towards *Hydrabad*, and to take Poſſeſſion of the Circars of *Commamet* and *Worangole*, yet as a Proof of their Friendſhip for the Nabob *Auſuph Jau*, *&c.* Soubah of the *Deckan*, on the Signing and Exchange of this Treaty, the Company's Troops ſhall be recalled to the Fort of *Commamet*, from whence they ſhall alſo retire into their own Circars, ſo ſoon as the Soubah with his Army has croſſed the *Kiſtnah*, leaving the Fort of *Commamet* to the Soubah's Deputy; and as a farther Proof of the Company's ſincere Deſire to preſerve a Friendſhip with the Soubah of the *Deckan*, they agree to bury in Oblivion what is paſt, and to pay him Annually for the Space of Six Years, to be computed from the 1ſt of January 1768, or the 10th of the Moon *Shibaun*, in the Year of the *Hegyra* 1181 the Sum of Two Lacks of *Arcot* Rupees at *Madraſs* or *Maſulipatam*; that is to ſay, One Lack on the 31ſt March, and alſo One Lack on the 31ſt October, or Two Lacks every Year, and One Lack more at each of theſe Periods, whenever the Circar of *Condavir* is put into the Company's Poſſeſſion: The Company moreover promiſe, that if they peaceably poſſeſs the Circars, during the aforeſaid Term of Six Years, and the Soubah gives them no Trouble, they will pay Annually from the 1ſt of January 1774, the Sum of Five Lacks, in Two equal Payments as before expreſſed, or of Seven Lacks, if *Condavir* be then in their Poſſeſſion: But in caſe the Soubah or the *Morattas* by the Inſtigation ſhould invade the Circars or *Carnatic*, or they or any other Power ſhould conquer the Circars from the *Engliſh* Company, the Payment of the ſaid Sums ſhall be ſuſpended till Peace, and the Circars are reſtored to the Company.

Article 6th.

It was ſtipulated in the former Treaty made at *Hydrabad*, that the Company and the Soubah ſhould mutually aſſiſt each other with their Troops when required, and their own Affairs would permit; but it being apprehended at preſent, that ſuch an Agreement may ſubject both Parties to Difficulties, and that Miſunderſtandings may ariſe on that Account; it is now agreed only, that a mutual Peace, Confidence, and Friendſhip, ſhall ſubſiſt for ever between the *Engliſh* Company, his Highneſs *Auſuph Jau*, and the Nabob *Wolau Jau*; the Enemies of either ſhall be regarded as the Enemies of the other two Powers, and the Friends of either be treated as the Friends of all; and in caſe any Troubles ſhould ariſe, or any Enemies invade the Countries under the Government of either of the contracting Parties, the other two ſhall give no Countenance or Aſſiſtance to ſuch Enemies or Invaders: The Company and the Nabob *Wolau Jau*, willing however to ſhew their voluntary Attachment to the Soubah, will always be ready to ſend Two Battalions of Sepoys and Six Pieces of Artillery manned by *Europeans*, whenever the Soubah ſhall require them, and the Situation of their Affairs will allow of ſuch a Body of Troops to march into the *Deckan*, provided the Soubah pays the Expence during the Time the ſaid Troops are employed on his Service.

Article 7th.

The exalted and illuſtrious Emperor *Shaw Allum*, having been pleaſed, out of his great Favour and high Eſteem for the Nabob *Wolau Jau*, to give and to grant to him and his eldeſt Son *Meyen ul Mulk Omdatull Omrah*

and their Heirs for ever, the Government of the *Carnatic Payen Ghaut*, and the Countries dependant thereon; by his Royal Phirmaund, bearing Date the 26th Auguſt 1765, or the 27th of the Moon *Zuphur*, in the 6th Year of the ſaid Emperor's Reign; and the Nabob *Auſuph Jau Nyain ul Mulk, &c.* having alſo, out of his Affection and Regard for the ſaid Nabob *Wolau Jau*, releaſed him, his Son *Meyen ul Mulk*, and their Heirs in Succeſſion for ever, from all Dependance on the *Deckan*, and given him a full Diſcharge of all Demands, paſt, preſent, and to come, on the ſaid *Carnatic Payen Ghaut*, by a Saned under his Hand and Seal, dated the 12th of November 1766, in Conſideration of the ſaid Nabob *Wolau Jau* having paid the Soubah Five Lacks of Rupees: It is now agreed and acknowledged by the ſaid *Auſuph Jau Nyain ul Mulk*, that the ſaid Nabob *Wolau Jau*, and after him his Son *Meyen ul Mulk*, and their Heirs in Succeſſion, ſhall enjoy for ever as an Ultumgau or free Gift the Government of the *Carnatic Payen Ghaut*, on the fulleſt and ampleſt Manner; the ſaid Nabob *Auſuph Jau* promiſing and engaging not to hold or keep up any kind of Correſpondence with any Perſon or Perſons in the ſaid *Carnatic Payen Ghaut*, or in the Circars, before and now ceded to the *Engliſh* Company, except the ſaid Nabob *Wolau Jau*, or the ſaid *Engliſh* Company, by the Means of their Preſident and Council of *Madraſs*, who on their Part, in Conjunction with the ſaid Nabob *Wolau Jau*, engage likewiſe not to hold or maintain any Correſpondence with any Perſon or Perſons in the *Deckan*, except the Nabob *Auſuph Jau*, his Duan, and the Securities, whoſe Names are hereunto ſubſcribed.

Article 8th.

The Nabob *Auſuph Jau*, out of his great Regard and Affection, and from other Conſiderations, having been pleaſed to grant and confer on the Nabob *Wolau Jau*, and his eldeſt Son *Meyen ul Mulk Omdat ull Omrah*, ſeveral Saneds; viz,

An Ultumgau Saned for the Whole of the *Carnatic*.

An Ultumgau Saned for the Whole of the Purganah of *Imungundela*, with the Gudda of *Ghunpoora*.

An Ultumgau Saned for the Whole of the Villages of *Cathaſera, &c.*

An Ultumgau Saned for the Kelledary of the Fort of *Colaur*.

An Ultumgau Saned for the Whole of the Diſtrict of *Sonedawipe*.

And full and ample Saned, containing a Diſcharge for all Demands, paſt, preſent, and future, on Account of the *Carnatic*, &c. It is hereby agreed, that all and every one of theſe Saneds ſhall be regarded equally binding with any other Article of the Treaty; and be as duly obſerved by the Nabob *Auſuph Jau*, as if entered here at full Length.

Article 9th.

Hyder Naigui having for ſome Years paſt uſurped the Government of the *Myſore* Country, and given great Diſturbances to his Neighbours, by attacking and taking from many of them their Poſſeſſions, and having alſo lately invaded, and laid Waſte with Fire and Sword, the Poſſeſſions of the *Engliſh* Company, and the Nabob *Wolau Jau* in the *Carnatic*, it is certainly neceſſary, for their Peace, and for the general Benefit of all the neighbouring Powers, that the ſaid *Naigui* ſhould be puniſhed and reduced, ſo that he may not hereafter have the Power to give any Perſon further Trouble: To this End the Nabob *Auſuph Jau* hereby declares, and makes known to all the World, that he regards the ſaid *Naigui* as a Rebel and Uſurper; and as ſuch, diveſts him of, and revokes from him, all Saneds, Honours, and Diſtinctions, conferred by himſelf or any other Soubah of the *Decan*, becauſe the ſaid *Naigui* has deceived the Nabob *Auſuph Jau*, broken his Agreement, and rendered himſelf unworthy of all further Countenance and Favours.

Article 10th.

That the Engliſh Company may hereafter carry on their Trade peaceably on the Coaſt of *Coromandel*, and alſo on the Coaſt of *Malabar*; and that they, with the Nabob *Wolau Jau*, may hold the *Carnatick*, and their other Poſſeſſions in Peace, it appears neceſſary that the Countries of *Carnatick Balagaute*, belonging to the Soubahdary of *Viziapour*, now or lately poſſeſſed by *Hyder Naigui*, ſhould be under the Management and Protection of thoſe who will do Juſtice, and pay Obedience to the high Commands from Court.—It is therefore agreed by the Nabob *Auſuph Jau*, That he ſhall relinquiſh to the *Engliſh* Company all his Right to the Dewanny of the ſaid *Carnatick Bagalate* belonging to the Soubahdary of *Viziapour*, and that the Company ſhall preſent an Arzee, or Petition, to the Royal Preſence, to obtain from the Emperor *Shaw Allum* a Phirmaund confirming and approving their Right thereto; but that the Nabob *Auſuph Jau*, as Soubah of the *Decan*, may not loſe his Dignity, or the Revenue ariſing from the ſaid Countries, the *Engliſh* Company agree to pay him Annually, out of the Dewanny Collection, from the Time they are in Poſſeſſion thereof, the Sum of Seven Lacks of *Arcot* Rupees, including Durbar Charges, being the Sum uſually paid heretofore, in two equal Payments, at the Space of Six Months from each other; provided that the ſaid *Auſuph Jau*, Soubah of the *Decan*, aſſiſts the ſaid Company, and the Nabob *Wolau Jau*, in puniſhing *Hyder Naigui*; and neither receives from, or ſends either Vaquils or Letters to him.

Article 11th.

As the *Engliſh* Company do not intend to deprive the *Morrattas* of their Choute, any more than the Soubah of his Peiſcaſh, which uſed to be paid from the *Carnatick Ballagatte*, belonging to the Soubahdary of *Viziapour*, now or lately poſſeſſed by *Hyder Naigui*, it is hereby agreed, and the Company willingly promiſe, to pay the *Morrattas*, regularly and annually, without Trouble, for the whole Choute, as ſettled in former Times, from the Time the ſaid Countries ſhall be under the Company's Protection, as Duan; provided however, that the *Morrattas* guarantee to the Company the peaceable Poſſeſſion of the ſaid Dewanny: To this End the Nabob *Auſuph Jau* promiſes to uſe his beſt Endeavours, jointly with the *Engliſh*, and the Nabob *Wolau Jau*, to ſettle with the *Morrattas*, concerning the Choute of the ſaid Countries, how and where it is to be paid, ſo that there may be no Diſturbances hereafter on that Account, between any of the contracting Parties, or the *Morrattas*.

Article 12th.

All the foregoing Articles are ſincerely agreed to by the ſubſcribing Parties, who reſolve faithfully to execute and abide by the ſame, ſo that a firm and laſting Friendſhip may mutually ſubſiſt between them; and while ſuch an Alliance ſubſiſts, what Power will dare to diſturb the Poſſeſſions of either Party?—The *Engliſh* Company and the Nabob *Wolau Jau*, will endeavour on all Occaſions, to ſhew their Friendſhip and Attachment to the Nabob *Auſuph Jau Nyain ul Mulk*, as Soubah of the *Decan*, and look on the Support of the Government as the Support of their own; in ſhort, there will be no Manner of Difference in Intereſt between them.

In Witneſs and Confirmation of all the above Articles, and every Part of the aforegoing Treaty, we whoſe Names are underwritten, have interchangeably ſubſcribed to, and ſealed, Three Inſtruments of the Tenor and Date, viz. The Preſident and Council of *Fort St. George* on the Behalf of the *Engliſh Eaſt India* Company, at that Place, this 26th Day of February, in the Year of the Chriſtian Æra 1768; the Nabob *Auſuph Jau*, Soubah of the *Decan*, at his Camp near *Pillere*, on the 22d Day of the Moon *Shevaul*, in the Year of the *Hegyra* 1181; and the Nabob *Wolau Jau*, for himſelf, at *Fort St. George*, the 7th Day of the Moon *Shevaul*, in the 1181 Year of the *Hegyra*.

Charles Bourchier,
Samuel Ardley,
John Call,
George Stratton,
George Dawſon,
James Bourchier,
George Mackay.

Company's SEAL.

N. B. The Names of the contracting Parties were transferred in the Parts kept by each of them, and each took the Precedence by Turn.

The above contracting Parties; to wit, the Preſident and Council of *Fort St. George*, on Behalf of the *Engliſh Eaſt India* Company; the great Nabob, high in Station, *Auſuph Jau*, Soubah of the *Deckan*; and the Nabob *Wolau Jau*, Soubah of *Mahommed Poor*, having duly conſidered, and voluntarily entered into the above Articles, which they have reſpectively ſigned and ſealed in our Preſence; We, whoſe Names are hereunto ſubſcribed, do ſolemnly promiſe and engage, under our Hands and Seal, that we will guarantee to the ſaid *Engliſh* Company; and the Nabob *Wolau Jau*, the due and juſt Obſervance of the above Treaty on the Part of the Nabob *Auſuph Jau*.

The SEAL of *Ruccun ul Dowlah.*

I take God to Witneſs, that of my own free Will I am Security.

The SEAL of *Rum Chunda Rauſe.*

I ſwear by *Vencataſh* and *Bail Behaudre*, that of my own free Will and Conſent I am Security.

The SEAL of *Beer Bahaudre.*

I ſwear by *Sattaſha* and *Bail Baudre*, that I am truly and ſincerely Security.

The SEAL of *Dundava Ram.*

I ſwear by *Uncataſh* and *Bail Baudre*, that of my own free Will and Conſent, I, *Dundavaram*, Vaquil to *Mahaudavarow Pundit Prædane*, am Security on the Part of the ſaid *Mahaudavarow*.

N. B. The foregoing Guarantee Agreement was ſigned and executed by the Guarantees ſubſcribing the ſame, and annexed to the Parts of the Treaty delivered to the Company and the Nabob;—and to the Part delivered to *Nyain Ally Cawn*, the following Guarantee or Agreement were fixed; viz.

The above contracting Parties; to wit, The great Nabob, high in Station, *Auſuph Jau*, Soubah of the *Deckan*, the Nabob *Wolau Jau*, of *Mahomed Poor*, and the Preſident and Council of *Fort St. George*, on Behalf of the *Engliſh Eaſt India* Company, having duly conſidered, and voluntarily entered into the above Articles, which the ſaid Preſident and Council, on Behalf of the ſaid *Engliſh Eaſt India* Company, have ſigned and ſealed in my Preſence, I the ſaid Nabob *Wolau Jau*, whoſe Name is hereunto ſubſcribed, do ſolemnly promiſe and engage, under my Hand and Seal, that I will guarantee to the ſaid Nabob *Wolau Jau* the due and juſt Obſervance of the above Treaty, on the Part of the ſaid *Engliſh Eaſt India* Company.

The Nabob's SEAL.

And we, the ſaid Preſident and Council of *Fort St. George*, on Behalf of the ſaid *Engliſh Eaſt India* Company, do ſolemnly promiſe and engage, under our Hands, that we will guarantee to the ſaid Nabob *Auſuph Jau*, the due and juſt Obſervance of the above Treaty, on the Part of the ſaid Nabob *Wolau Jau*.

Charles Bourchier,
Samuel Ardley,
John Call,
George Stratton,
George Dawſon,
James Bourchier.
George Mackay.

Extract of the Select Committee's Letter from *Bengal*, dated 6 January 1769; received per *Queen*.

It is with great Pleaſure we embrace the Opportunity which the preſent Conveyance affords us, to inform you, that our Deputies to his Majeſty and the Nabob *Sujah ul Doula* have hitherto met with every deſired Succeſs in the Courſe of their Negociations: His Excellency gave them the Meeting at *Benares*, where many Days paſſed in Conferences on the Subject of the late Jealouſies ſubſiſting between us, which at length happily terminated in the Concluſion of a new Treaty with him on the 28th November. The ſteady Meaſures adopted and purſued, in thus bringing the Nabob to an Explanation, have not a little contributed to his ready Acquieſcence to the moſt eſſential Parts of our juſt Pretenſions; and the tender Regard which the Gentlemen of the Deputation have ſhewn for his Honour in the Reduction of his Forces, at the ſame Time that they have conſulted the future Security of theſe Provinces, we flatter ourſelves will meet with that Approbation from you, which we have teſtified to them on the Occaſion; by the ſtipulated Reduction of the Nabob's Forces he is ſtill permitted to retain a Number which will ever render him reſpectable among the Powers of *Hindoſtan*, though in no Degree ſufficiently formidable to trouble the Repoſe of theſe Provinces. This we may hope will rather be productive of confidential Regard on our Part, than create in us future Suſpicions of the Nabob's ambitious Views; ſince it admits not a Doubt, that he can now form no Projects but what we ſhall have in our Power to controul.

29th November 1763.

Copy of the Treaty between the Deputation from the Governor and Council of *Bengal*, and the Vizier *Sujah ul Dowla*.

Whereas unbecoming Rumours have been propagated Abroad, which tend to the Interruption of the firm Friendſhip, Union, and Confidence formerly eſtabliſhed between his Highneſs the Nabob *Sujah ul Dowlah*, Vizire of the Empire, on one Part, and the Right honourable *Robert* Lord *Clive* and General *John Carnac*, in

in Behalf of the deceaſed Nabob *Nudjim ul Dowlah*, late Subadar of *Bengal*, *Bahar*, and *Orixa*, and the *Engliſh* Company on the other Part; *Harry Verelſt*, Eſquire, Preſident and Governor of *Fort William*, and the Council thereof, with a View to the Removal of all Cauſes of Jealouſy and Diſagreement, and the Confirmation of a good Diſpoſition on both Sides, have deputed *John Cartier*, Colonel *Richard Smith*, and *Claud Ruſſell*, Three Members of the Council from *Calcutta*, perſonally to conſer with his Highneſs aforeſaid: And whereas the aforeſaid *John Cartier*, Colonel *Richard Smith*, and *Claud Ruſſell*, after effecting an Interview with his Highneſs aforeſaid, have Reaſon to be ſatisfied with his ſteady Attachment to the *Engliſh*, they therefore, in Behalf of his Excellency the Nabob *Syf ul Dowlah*, Subadar of *Bengal*, *Bahar*, and *Orixa*, and the *Engliſh* Company, renew and confirm the former Treaty, Letter by Letter and Article by Article; and his Highneſs the Nabob *Sujah ul Dowlah* aforeſaid, doth likewiſe renew and confirm the ſaid Treaty; and moreover, out of a pure Deſire effectually to eradicate all Doubts and Jealouſies, to eſtabliſh the preſent Harmony on the moſt durable Baſis, and to confirm the former Treaty, doth conſent and agree, that the following Words ſhall be inſerted as an explanatory Clauſe in the ſaid Treaty; "It is by the Advice and Conſent of the Preſident and Council aforeſaid agreed, that his Highneſs ſhall not entertain a Number of Forces exceeding Thirty-five thouſand Men, whether Sepoys, Cavalry, Peons, Artillery Men, Rocket Men, or Troops of any Denomition whatever; of this Number Ten thouſand are to be Cavalry, Ten Battalions of Sepoys, including Subadars, Jemidars, Havildars, and all Ranks of Officers, not to exceed Ten thouſand Men; the Nujib Regiment conſiſting of Five thouſand Men with Matchlocks, to remain always in its preſent Eſtabliſhment; Five hundred Men for the Artillery, and that Number never to be exceeded; the remaining Nine thouſand Five hundred Men are to be Irregulars, neither to be cloathed, armed, or diſciplined after the Manner of the *Engliſh* Sepoys or Nujib Regiment: And his Highneſs alſo engages to arm none of his Forces, beſides the Ten thouſand Men mentioned in this Treaty, after the *Engliſh* Manner, nor to train them in the Diſcipline of the *Engliſh* Troops. In Conſideration thereof, the ſaid *John Cartier*, Colonel *Richard Smith*, and *Claud Ruſſell*, engage in Behalf of his Excellency the Nabob *Syf ul Dowlah*, and the *Engliſh* Company aforeſaid, That whilſt his Highneſs *Sujah ul Dowlah* aforeſaid, and his Succeſſors, ſhall abide by the Articles of this Treaty, neither the preſent Council of *Fort William*, nor any future Council, ſhall hereafter introduce any new Matter relative hereto, beſides what has been formerly agreed to, and is now concluded upon; and both Parties ſhall conſider this Agreement as firm and binding: His Highneſs aforeſaid ſhall ſwear upon the Koran: *John Cartier*, Colonel *Richard Smith*, and *Claud Ruſſell* upon the Goſpel, never to infringe the minuteſt Part or Meaning hereof, and to maintain it themſelves, and to tranſmit it inviolable to their Poſterity."

Signed.

Signed, ſealed, and ſolemnly ſworn to according to their reſpective Faiths, by the contracting Parties at *Benaris*, the 29th Day of November in the Year of our Lord 1768, in the Preſence of us. *John Cartier*, *Richard Smith*, *Claud Ruſſell*.

Signed, *Gabriel Harper*, *C. W. Boughton*, *W. M. Coxe*.

(*L. S.*)

I promiſe to diſband all the Troops which I now entertain, exceeding the Number of Thirty-five thouſand Horſe and Foot, and to comply with all the Articles ſtipulated in the Treaty, within the Space of Three Months. Written the 19th of the Month *Rejib*, the Year of the *Hejiry* 1182 (which anſwers to the 29th November 1768.)

Azie preſented to the King, December 20th 1768.

The *Engliſh* Serdars repreſent to your illuſtrious Cognizance, That purely out of a Deſire to promote the Happineſs and Satisfaction of your Royal Breaſt, to teſtify their Obedience to your Commands, and their uniform Attachment to the Proſperity of your Government, they have for theſe Three Years paſt kept a Third Part of their Army ſtationed at *Allahabad*; during that Period near Eighty Lacks of Rupees have been expended, and the whole Amount has been remitted in Specie from the Provinces of *Bengal* and *Bahar*, by which not a ſingle Rupee ever returns. Formerly theſe Provinces received Annually freſh Supplies of Silver from *Surat*, and from the Importation of the different *European* Nations, who from thence formed their Inveſtments in the Produce of this Country; but all thoſe Channels are now cloſed. The War on the Coaſt alſo has required large Remittances from *Bengal*, which have been paid in ready Money to the Amount of Fifty Lacks of Rupees. The *Engliſh* Serdars have frequently repreſented to your Majeſty their extreme Deſire of withdrawing their Forces from *Allahabad*, ſince they do not wiſh to have any Troops beyond the *Caramnaſſa*. Your Majeſty indeed has been pleaſed to declare, That the Peace and Tranquillity of the Empire are ſolely preſerved by the Station of our Brigade about your Royal Perſon; but in this diſtreſsful Situation what is to be done? The Province of *Bengal* is already ſo much exhauſted, that there ſcarcely remains a Sufficiency of Silver for the common Currency; inſomuch that any further Exportation of Specie muſt be attended with an entire Bankruptcy amongſt the Inhabitants, and inevitable Ruin to the Country: Your Servants hope therefore, that your Majeſty will be graciouſly pleaſed to take this Matter into your moſt ſerious Conſideration: It is incumbent on them, as loyal Servants and Wellwiſhers, to repreſent with Openneſs and Truth, that it is their earneſt Deſire to recall their Troops within the Subahdarry of *Bengal*, and that in future it is abſolutely impoſſible for them to defray the Expences of the *Engliſh* Army which now remains at *Allahabad* by your Majeſty's Requiſition, amounting Annually to upwards of Twenty Lacks of Rupees from the Specie of *Bengal* and *Bahar*: In this Caſe we requeſt that your Majeſty, having well weighed theſe Circumſtances in your Mind, will condeſcend to give your Counſel, and iſſue your Royal Commands concerning the Meaſures to be purſued upon this important Subject: Your Servants have repreſented what is neceſſary.

Tranſlation of his Majeſty's Anſwer to our Arzee.

"Whereas our loyal Servants the *Engliſh* Serdars have repreſented to our ſublime Conſideration, that the Maintenance of the *Engliſh* Army in our Royal Preſence is a Source of very burthenſome Expence to them, and a conſtant Drain of the Specie of *Bengal*; and whereas there are certain Diſtricts on the oppoſite Side of the *Jumna*, formerly dependant on the Subah of *Allahabad*, but diſmembered by the Uſurpations of Rajah *Hindaput*, which if again brought under the Subjection of our Throne might be appropriated to the Payment of the *Engliſh* Army: We therefore call upon our faithful Servants and Wellwiſhers, the *Engliſh* Serdars, to ſupport our lawful Claims to theſe Diſtricts, and out of our Royal Grace and Favour conſent, that whilſt the *Engliſh* Army continues at *Allahabad*, the Expences thereof ſhall be defrayed from the Revenues of the above-mentioned Diſtricts; and whatever Sums remain after the Payment of the *Engliſh* Army, ſhall be reſerved for our own Royal Uſe.

Extract

Extract of a General Letter from *Fort Saint George*, dated the 27th June 1769.

About Six o'Clock (the 29th March) in the Evening, we received Letters from *Hydre* addreſſed to the Preſident and Mr. *Du Pre*, adviſing of his Arrival at the Mount with a Deſign of making Peace, and deſiring that Mr. *Du Pre* (for whom he had ſent a Cowle) might give him a Meeting there for that Purpoſe: It was thereupon reſolved, that Mr. *Du Pre* ſhould go to him, and he accordingly ſet out the next Morning early, and continued with him the whole Day. On his Return at Night he gave us an Account of his Conference with *Hydre Ally*, which is entered on our Proceedings, as well as every Circumſtance that paſſed relative to the Negociation, to the Concluſion of the Treaty, which was executed by us the 3d April in the Evening; and Mr. *Stracey*, who was deputed to get it ratified and exchanged on the Part of *Hydre Ally*, returned with it executed by him the 4th in the Morning: For a particular Account of the many Difficulties which occurred in ſettling the Terms of the Treaty, we beg leave to refer your Honours to our above-mentioned Proceedings, where the Treaty is entered, with ſuch Obſervations thereon as appeared neceſſary, in order to give you the cleareſt Information of the ſeveral Subjects. And that your Honours may ſee clearly the Motives and Reaſons which induced us to accede to the Terms of the Treaty, we have thought it neceſſary to ſtate them alſo in as clear and diſtinct a Manner as poſſible on our Conſultations; and we flatter ourſelves that on a Peruſal of them, your Honours will approve of our Conduct.

A Treaty of perpetual Friendſhip and Peace, made and concluded between the Governor and Council of *Fort St. George*, in Behalf of the Honourable *Engliſh Eaſt India* Company, for all their Poſſeſſions and for the *Carnatic Payen Ghaut*, on the one Part, and the Nabob *Hyder Ally Cawn Behaudre* for the Country of *Myſore*, *Hydur*, *Nagur*, and his other Poſſeſſions, on the other Part, on the following Conditions.

Treaty.

Article 1ſt.

That all Hoſtilities ſhall immediately ceaſe on the Concluſion of this Treaty, which is to be perpetual, or as long as the Company may exiſt—That Peace and Friendſhip ſhall take place between the contracting Parties (particularly including therein the Rajah of *Tanjore*, the *Malavar Ram* Rajah and *Morari Row*, who are Friends and Allies to the *Carnatick Payen Gatte*) alſo all others the Friends and Allies of the contracting Parties, provided they do not become the Aggreſſors againſt either of them; but if they are Aggreſſors, they are not to be aſſiſted by either Party.

Article 2d.

That in caſe either of the contracting Parties ſhall be attacked, they ſhall from their reſpective Countries mutually aſſiſt each other to drive the Enemy out.—The Pay of ſuch Aſſiſtance of Troops, from one Party to another, to be after the following Rates; viz. To every Soldier and Horſeman 15 Rupees per Month, and every Sepoy 7½ Rupees per Month; the Pay of the Sardars and Commandants to be as it ſhall be agreed on at the Time.

Article 3d.

The Preſidency of *Bombay*, and all the Factories and Places which were before, or are now under their Government, are included in this Treaty of Friendſhip; and the Nabob *Hyder Ally Cawn Bahaudre* engages, out of his Friendſhip and Regard to the Company, to grant to them the Factories, Privileges, and Exemptions in Trade, in the ſame Manner as they before held them; moreover to releaſe all the Sardars, Europeans, Sepoys, &c. who may have been taken on that Side, and this immediately on the Arrival of a proper Perſon from the Governor and Council of *Bombay* for that Purpoſe; and alſo to ſettle the Particulars of the Privileges of Trade, and other Matters relative to the Sandal Wood and Pepper, &c. Articles of Trade. And as there is now eſtabliſhed between the contracting Parties (the Company and the Nabob *Hyder Ally Cawn*) a perpetual Peace, there is no Doubt but the Preſidency of *Bombay* will exchange with the ſaid Nabob a Treaty to the ſame Purport as this, reſpecting the Affairs of the ſaid Place, &c. and all the Factories on that Side in the courſe of this War; it is hereby agreed and ſtipulated that they ſhall be mutually forgiven, and no Claim or Demand on any Account made for them hereafter.

Article 4th.

The above Nabob engages that all the Officers, Europeans, and Sepoys, belonging to the Preſidency of *Madraſs*, ſhall immediately be releaſed on the Arrival of a proper Perſon at *Bengalure* to demand them; alſo ſhall all the Sardars and People belonging to the *Carnatick Payen Ghaut*, who may have been taken in this War, ſhall likewiſe be releaſed; the *Engliſh* Company engaging on their Side to releaſe the People belonging to the ſaid Nabob, who may have been taken alſo in this War.

Article 5th.

The contracting Parties mutually engage and agree, That the Forts and Places which may have been taken by either Party from the other in this War, ſhall be mutually reſtored, except the Fort of *Caroor* and its Diſtricts. And whereas the *Engliſh* Company have in the Forts of *Colar* and *Veneatigherry* (excluſive of the former Stores therein) many Cannon, Shot, Powder, Ball, and Muſkets; the Nabob *Hyder Ally Cawn* engages, That the ſaid Company ſhall have Permiſſion to bring away the ſame without any Let or Moleſtation being given them therein; and as ſoon as they are withdrawn, the ſaid Forts ſhall immediately be evacuated, and reſtored to the ſaid Nabob.

In witneſs whereof the ſaid contracting Parties have interchangeably ſigned and ſealed Two Inſtruments of the ſame Tenor and Date; viz. The ſaid Preſident and Council, on Behalf of the *Engliſh Eaſt India* Company, and the *Carnatick Payen Ghaut*, in *Fort St. George*, this 3d Day of April, in the Year of the Chriſtian Æra 1769. And the ſaid Nabob *Hydre Ally Cawn Behaudre*, at his Camp at *Madavaram*, the Twenty-fifth Day of the Moon *Zeckyd*, in the Year of *Hegyra* 1182.

Extract of the General Letter from *Bengal*, dated the 25th Auguſt 1770, received per *Lapwing*, the 22d March 1771.

The Nabob *Syf ul Dowla* was, after a few Days Illneſs, carried off by the malignant Small Pox, on the 10th March laſt, about Three o'Clock in the Afternoon.

The Reſident at the Durbar immediately informed us of it, and we ordered Minute Guns to be fired, and every other Ceremony to be ſolemnized as uſual on ſuch Occaſions.

As the Right of Succeſſion had been eſtabliſhed by you in the preſent Line of the Family, we ſent immediate Directions for ſetting the late Nabob's Brother *Mahbaurek ul Dowla* on the Muſnud; we proclaimed him in *Calcutta*, and we directed Meſſieurs *Becher* and *Alderſey* to attend the Ceremony at the City, and to aſſure his Excellency of our Support and Attachment.

The Allowances received by his Brother were, according to your Orders of the 16th March 1768, continued to the new Nabob.

We likewiſe drew out a new Treaty to the ſame Purport as that entered into by the late Nabob, and after it was executed we delivered one Copy to his Excellency, another was put into the Hands of the Miniſters, a third

is depoſited amongſt our Archives, and the fourth we ſend you in this Packet.

Signed,
E. Baber, Secretary.

Articles of a Treaty and Agreement between the Governor and Council of *Fort William*, on the Part of the *Engliſh Eaſt India* Company, and the Nabob *Mebarek ul Dowlah*.

On the Part of the Company.

We the Governor and Council do engage to ſecure to the Nabob *Mebarek ul Dowlah*, the Subahdaree of the Provinces of *Bengal*, *Babar*, and *Orixa*, and to ſupport him therein with the Company's Forces againſt all his Enemies.

On the Part of the Nabob.

Firſt,

The Treaty which my Father formerly concluded with the Company upon his firſt Acceſſion to the Nizamut, engaging to regard the Honour and Reputation of the Company, and of the Governor and Council, as his own: and that entered into with my Brothers the Nabobs *Najim ul Dowlah* and *Syf ul Dowlah*, the ſame Treaties, as far as is conſiſtent with the true Spirit, Intent, and Meaning thereof, I do hereby ratify and confirm.

Second,

The King has been graciouſly pleaſed to grant unto the *Engliſh Eaſt India* Company the Duannaſhip of *Bengal*, *Babar*, and *Orixa*, as a free Gift for ever; and I having an entire Confidence in them and in their Servants ſettled in this Country; that nothing whatever be propoſed or carried into Execution by them derogating from my Honour, Intereſt, and the Good of my Country, do therefore, for the better conducting the Affairs of the Subahdarree, and promoting my Honour and Intereſt, and that of the Company, in the beſt Manner,

Agree, That the protecting the Provinces of *Bengal*, *Babar*, and *Orixa*, and the Force ſufficient for that Purpoſe, be entirely left to their Direction and good Management, in Conſideration of their paying the King *Shaw Allum* by Monthly Payments, as by Treaty agreed on, the Sum of Rupees, Two Lacks Sixteen thouſand Six hundred and Sixty-ſix, Ten Annaes, and Nine Pice (Rupees 2,16,666. 10. 9.) And to me *Mebarek ul Dowlah*, the annual Stipend of Rupees Thirty-one Lacks, Eighty-one thouſand Nine hundred and Ninety-one, Nine Annaes (31,81,991. 9.) viz. the Sum of Rupees Fifteen Lacks, Eighty-one thouſand Nine hundred and Ninety-one, Nine Annaes (15,81,991. 9.) for my Houſe, Servants, and other Expences indiſpenſably neceſſary; and the remaining Sum of Rupees Sixteen Lacks (Rupees 16,00000) for the Support of ſuch Sepoys, Peons, and Burgundaſſes, as may be thought proper for my Aſſwarry only; but on no Account ever to exceed that Amount.

Third.

The Nabob *Minauh Dowlah*, who was, at the Inſtance of the Governor and Gentlemen of the Council, appointed Naib of the Provinces, and inveſted with the Management of Affairs, in Conjunction with *Maha Rajah Doolubram* and *Juggut Seat*, ſhall continue in the ſame Poſt, and with the ſame Authority; and having a perfect Confidence in him, I moreover agree to let him have the diſburſing of the above Sum of Rupees Sixteen Lacks, for the Purpoſes above-mentioned.

This Agreement by the Bleſſing of God ſhall be inviolably obſerved for ever.

Dated this 21ſt Day of March, in the Year of our Lord, One thouſand Seven hundred and Seventy.

Signed
Richd Becher, *John Cartier*,
Wm Alderſey, *Claud Ruſſell*,
Charles Floyer,
John Reed,
Francis Hare,
Joſeph Jekyll,
Thomas Lane,
Richd Barwell.

A true Copy.
W. Wynne, Secretary.

Extract of a Select Letter from *Bombay*, dated the 10th November 1770.

Your Honours Ship, *Fox*, carried our laſt Addreſs dated 26th April, and this ſerves purpoſely to adviſe, that in conſequence of *Hyder Ally*'s rejecting the firſt Treaty propoſed to him, we made ſome Alterations therein, and laid the ſame before the Board for their Approbation, which it met with; and being executed accordingly, was tranſmitted to Meſſieurs *Church* and *Sibbald*, who with ſome Difficulty prevailed on *Hyder* to accede to it, which we have the Pleaſure to acquaint you, he did on the 27th September: A Copy of the Treaty will be tranſmitted your Honours by the Ships now under Diſpatch.

Articles for a Treaty of Peace and firm Friendſhip between the honourable *Thomas Hodges*, Eſquire, Preſident and Governor, &c. Council of *Bombay*, in Behalf of the honourable United *Engliſh Eaſt India* Company, on the one Part, and the Nabob *Hyder Ally Cawn Bahardur*, &c. Titles for the Countries of *Myſure*, *Hyder*, *Nagure*, and *Soondah*, on the other Part.

Article 1ſt.

That, agreeable to the Third Article of the Treaty of Peace, concluded between the honourable the Preſident and Council of *Madraſs*, and the Nabob *Hyder Ally Cawn Bahadur*, there be from this Day a firm Peace and Friendſhip between the honourable *Engliſh Eaſt India* Company, and the ſaid Nabob and their Succeſſors, to continue for ever.

Article 2d.

That the honourable Company may have free Liberty to build a commodious Factory and Warehouſes at *Onore*, by the Water Side, or any Place they may pitch upon, and that they may encloſe the Compound with a ſuitable Wall, and the Ground allotted them ſhall be Rent free; they ſhall alſo have Permiſſion to cut Timber, bring Stones, Hay, and Wood, for their Uſe: In like Manner they ſhall have a Factory at *Carwar*; and the Nabob promiſes to oblige the Rajah of *Bilguey* to give all the Pepper produced in his Country to the honourable Company, at the ſame Price as they may purchaſe this Article at *Onore*.

Article 3d.

That the honourable Company ſhall likewiſe have the ſole and excluſive Right of purchaſing all the Pepper and Sandal Wood produced in the Nabob's Dominions, the Prices of which muſt be ſettled agreeable to former Cuſtom—the Amount, or as much of it as the honourable Company chuſe, to be made good in Guns, Muſquets, Salt, Salt Petre, Lead, and Gunpowder, and the Balance made good in ready Money.

Article 4th.

That the honourable Company ſhall have free Liberty to export from *Mangulere*, or other Ports of the

Nabob's

Nabob's Dominions, whatever Rice they may want for *Tellicherry* or *Bombay*, Three hundred (300) Corges of which is, as uſual, to be free of the Duty called Adiamy.

Article 5th.

That the *Engliſh* ſhall have free Liberty of trading in the ſeveral Ports of the Nabob's Dominions, on the *Malabar* Coaſt, paying Cuſtoms at the Rate of 1½ per Cent. on the Sale of Goods, and to have Permiſſion to re-export any Goods which will not ſell, free of Cuſtoms, on ſignifying the ſame to the Cuſtom Maſter: No Cuſtoms to be charged on Gold and Silver, nor on any Articles for the immediate Uſe and Conſumption of the *Engliſh*, their Servants, and Dependants.

Article 6th.

The Nabob obliges himſelf to aſſiſt the *Engliſh* in recovering their juſt Debts from his Subjects, by compelling them to make good the ſame, on the Debts being fully proved to his Satisfaction.

Article 7th.

That the honourable Company, and the *Engliſh* in general, ſhall have free Liberty to cut and purchaſe Maſts, Timber, and Plank, at *Onore*, *Mangulore*, or any other Ports of the Nabob's Country, *Teat* excepted.

Article 8th.

That no Veſſels, of what Kind or Denomination ſoever, belonging to the *Engliſh*, ſhall pay Anchorage in any of the Nabob's Ports; but have free Liberty to go out and come in, without Hindrance or Moleſtation.

Article 9th.

Whatever Veſſels belonging to the *Engliſh* may be drove on Shore, on any Part of the Nabob's Dominions, whether by Streſs of Weather, or otherwiſe, his Killedars, Officers, and Subjects, are to aſſiſt them, that their Goods may be ſaved, and delivered to the Proprietors.

Article 10th.

That the ſaid Nabob ſhall not aſſiſt the Enemies of the *Engliſh*, nor, on the other Hand, ſhall the *Engliſh* aſſiſt the Enemies of the Nabob; but, ſhould Aſſiſtance be afforded on either Part hereafter, the Officers and Men who may be ſent to them, are to be paid at the following Rates, by the Parties to whom they may be ſent; viz.

The Commiſſion Officers to be paid at the Diſcretion of the Party aſſiſted, but with the Concurrence and Approbation of the Party who aſſiſts.

Each European Soldier - 15 Rupees per Month,
And each Sepoy - - - 7½ Rupees per Month.

Article 11th.

Should at any Time Diſputes ariſe between the Servants of the *Engliſh* Factories, and the Nabob's Subjects, Servants, or Dependants, and the former be found culpable, they ſhall be ſent to the *Engliſh* Reſident to be puniſhed, as ſhall the Nabob's People to the Killedars, Hummuldars, &c. if they are found to be in Fault: The Servants of the *Engliſh* Factory, as well as their Families, ſhall be entirely under the honourable Company's Protection.

Article 12th.

That the ſaid Nabob ſhall not grant any new Phirmaund or Privileges to any *European* Nation whatever, or ſuffer any of them to eſtabliſh any new Settlements in any Part of his Dominions. In all Matters of Trade or Buſineſs, the *Engliſh* to have the Preference, and in Matters of Ceremony or State, they are to take Rank of all other *European* Nations, as well as the Country Powers.

Article 13th.

The ſaid Nabob hereby ratifies and confirms the Grant which he executed in February 1766, and delivered to Meſſrs. *Sparks* and *Townſend*, relative to the Privileges and Immunities the honourable Company poſſeſſed in the ſeveral Countries he conquered upon this Coaſt, before he took Poſſeſſion thereof, and hereby binds and obliges himſelf to compel whoever may be in Poſſeſſion of thoſe Countries, to grant to the honourable Company the Produce thereof, as well as the full Enjoyment of all their Rights and Privileges therein, in their utmoſt Extent.

In Witneſs of all which, the ſaid contracting Parties have interchangeably ſigned and ſealed Two Inſtruments of the ſame Tenor and Date; viz. The ſaid Preſident and Council, on Behalf of the *Engliſh Eaſt India* Company, in *Bombay* Caſtle, this 8th Day of Auguſt, in the Year of the Chriſtian Æra 1770, and the ſaid Nabob, *Hyder Ally Cawn Bahadur*.

FOURTH

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

Together with an APPENDIX referred to in the said Report.

Reported by Mr. ALDERMAN HARLEY on the 24th Day of *March* 1773.

FOURTH REPORT FROM THE COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE OF THE *EAST INDIA* COMPANY.

The 24th of March 1773.

The Committee of Secrecy, appointed to enquire into the State of the *Eaſt India* Company; and for that Purpoſe to inſpect the Books and Accounts of the ſaid Company; and to report to the Houſe what they find material therein, in reſpect to the Debts, Credits, and Effects, of the Company, as alſo to the Management and preſent Situation of the Company's Affairs, together with their Obſervations thereupon:—

HAVING made their Reports of what they found material with reſpect to the Debts, Credits, and Effects of the Company; and with reſpect to the Profits which the Company derive from their Commerce, and from the territorial Acquiſitions lately obtained in the *Eaſt Indies*, proceeded, in purſuance of the Order of the Houſe, to enquire further into the Situation of the Company's Affairs, and particularly how far the ſame may have been affected by the Management of the Company or their Servants; and Your Committee thought, that, among the many Objects that offered themſelves to their Conſideration under this extenſive Head of Enquiry, the State and Management of the Revenues, lately obtained in *Bengal* and *Bahar*, required their immediate Attention.—And Your Committee thought it right to begin, by enquiring into the Nature of theſe Revenues; and having for this Purpoſe inſpected the Books and Correſpondence of the Company, and having examined *Harry Verelſt*, Eſquire, late Preſident of *Fort William* in *Bengal*, who had been employed for ſeveral Years in the Collection of Part of the ſaid Revenues, Your Committee find, That the Revenues, of which the Company are at preſent poſſeſſed in the Provinces of *Bengal* and *Bahar*, conſiſt of

Rents of Lands,
Duties and Cuſtoms,
Farms of excluſive Privileges,
Fines and Forfeitures.

And with reſpect to the Rents of Lands, which conſtitute the principal Part of the ſaid Revenues, they find, That all the Lands of the ſaid Provinces are conſidered as belonging to the Crown or Sovereign of the Country, who claims a Right to collect Rents or Revenues from all the ſaid Lands, except ſuch as are appropriated to charitable and religious Purpoſes; which, having been granted by different Princes, are underſtood, by the general Tenor of ſuch Grants, to be exempted from Payment of any Rent to the Sovereign.

There are, beſides, other Lands, held by Grants of different Kinds, which pay only a fixed annual Acknowledgement or Rent, and that in general much below the Medium Rate of Rents in the Provinces: Theſe are called Jaghires, which are Grants from the Crown to Individuals; or Talooks, which are Grants from the Nabob or Prince to Individuals;—and Mr. *Verelſt* informed Your Committee, that theſe Jaghires and Talooks vary in the Nature of their Tenure; the Jaghires being ſometimes to the Grantees for Life only, and ſometimes for the Life of other Perſons in the ſame Family; but the Talooks do more regularly deſcend to the Heirs of the firſt Grantees than the Jaghires.

And Your Committee find, That the Rajas and Zemindars have certain Lands, Perquiſites, and Allowances, which they hold by virtue of their Offices, for their Support.—And Your Committee find, That the Rents ariſing from all the other Lands of the ſaid Provinces, beſides thoſe held by Grants in the Manner above-mentioned, are paid in ſuch Proportion as is ſettled annually by the Dewan with the ſeveral Zemindars, Farmers, or Collectors, who rent or hold the ſaid Lands.

And Your Committee find, That the Duties or Cuſtoms above-mentioned, are levied upon almoſt every Article of Life; and that they are collected either at Chokies or Cuſtom Houſes, or at the Gunges or Markets; and that the Nabob and Duan had the Right of making

making ſuch Alterations in theſe Duties, as they thought proper — And that the Company, ſince they have been poſſeſſed of the ſaid Revenues, have likewiſe exerciſed the Right of making Alterations therein.

And Your Committee find, That the Farms of excluſive Privileges, which make a Part of the ſaid Revenues, are Farms of Privileges of excluſive Trade; and it appears to Your Committee, that the ſame did exiſt before the Company became poſſeſſed of theſe Revenues.

And Your Committee find, That the Fines and Forfeitures, which are ſtated as Part of the ſaid Revenues, are Fines and Forfeitures for Breaches of the Law, criminal, civil, or religious, of the ſaid Country.

Your Committee proceeded next to enquire, in what Manner theſe Revenues are collected; and they find, that the Duan collects the ſame by leaſing them out, either to the Rajas or Zemindars, who are conſidered as having a Sort of hereditary Right, or at leaſt a Right of Preference to the Leaſe of the Revenues of the Province to which they reſpectively belong—or to other Farmers under the Name of Izodars and other Appellations—or to Officers appointed by Government under the Names of Fouzdars, Aumils, and Fuſſildars, with all whom the Government make in general annual Engagements for the Revenues of the ſeveral Diſtricts.

And Your Committee having enquired, whether the Company have ever diſmiſſed any of the Rajas or Zemindars of theſe Provinces, they find, that the Company have taken into their Hands the Revenues of the Provinces of *Burdwan* and *Nuddea*, upon the Rajas of the ſaid Provinces falling in Arrear of Rent; and that a Support was allowed by the Company to the ſaid Raja.

And Your Committee find, That an annual Rent Roll of the ſaid Provinces, called the Bundibus, is renewed and ſettled every Year at a Feſtival, called the Poonah; which is uſually held in the Month of May, for *Bengal*, and in the Month of September, for *Bahar*: And Your Committee refer to the Journals of the 28th Day of April 1767, when a Rent Roll or Bundibus for the Province of *Bengal*, for the Year One thouſand Seven hundred and Sixty-five was laid before the Houſe, to ſhew the Nature and Form of this Inſtrument; and they have added in the Appendix of this Report, N° 1, a Rent Roll or Bundibus for the Province of *Bahar*, for the like Purpoſe.

And Your Committee find, That in ſettling the ſaid Rent Roll, the Government firſt endeavours to treat for the Revenues of each Province or Diſtrict, where there is a Raja or Zemindar, with ſuch Raja or Zemindar; and if the Raja or Zemindar does not come to an Agreement with Government, an Officer is appointed to ſuperintend the Collections, which Collections are made by ſuch Officer in the Name of the Raja or Zemindar and his own, public Orders being iſſued in their joint Names; and in Diſtricts, where there is no Raja or Zemindar, they endeavour to treat with the preſent Farmer; and if ſuch Farmer does not come to an Agreement with Government, the Lands and Revenues he held, are, in ſuch Caſe, let to ſome other Farmer for the beſt Rent which can be procured, or taken into the Hands of Government.

And Your Committee find, That after the general Rent Roll is thus ſettled between the Government and the ſeveral Rajas, Zemindars, Farmers, and others, under different Names, theſe again make their Agreements with thoſe of leſſer Degree, either with the ancient Occupiers or Tenants, called Ryotts, or with new Tenants. And Mr. *Verelſt* informed Your Committee, that by the ancient Rule of Government, Agreements with the Ryotts for Lands, which they and their Families have held, were conſidered as ſacred, and that they were not to be removed from their Poſſeſſions, as long as they conformed to the Terms of their original Contracts; but that this Rule had not always been duly obſerved.

And Your Committee having enquired, whether the Raja, Zemindar, Farmer, or Collector, have a Right to lay any new Duties, or augment the old ones, by their own Authority; they find, that they have no ſuch Right: It appeared, however, to Your Committee, by the Evidence of *Peter Michell*, Eſquire, Secretary to the ſaid Company, and of *Samuel Wilks*, Eſquire, Examiner of *Indian* Correſpondence, that the Books and Correſpondence of the Company afford many Inſtances of the Country having been exceedingly diſtreſſed by additional Taxes levied by the Zemindar, Farmer, or Collector, but not ſo much by the two former as by the latter. And Mr. *Verelſt* informed Your Committee, that he believed, that the aforeſaid Officers and Collectors had levied new Duties, or augmented the old ones, by their own Authority, in every Part and Corner of the Country; and that they did this much more before the Company was in Poſſeſſion of the Dewannee, than ſince; and he added that the Government have a Right to call upon them for every thing ſo collected; and that they have been called to an Account, ſince the Company held the Dewannee, in ſeveral Inſtances.

And Your Committee find, by the Correſpondence of the Company, That the Preſident and Council at *Fort William* are endeavouring to aſcertain the Amount of the Muffuſul Collections, or the Revenues levied by the Raja, Zemindar, or Farmer, in the ſeveral Diſtricts of *Bengal*, in order to fix the Profits of the ſaid Raja, Zemindar, or Farmer, at a ſtated and reaſonable Sum, to prevent in future undue Charges in the Collections, and to preſerve the Ryott from Oppreſſion by undue, additional, and arbitrary Demands.

Your Committee proceeded next to enquire into the Produce of theſe Revenues; and to enable the Houſe to judge, whether the ſame have increaſed or diminiſhed, ſince they have been in the Hands of the Company, Your Committee were deſirous of knowing, what had been the Produce of the ſaid Revenues, while the Provinces, where they are collected, were under the ancient Government of the Mogul or Nabob; and having examined Mr. *Michell* and Mr. *Wilks*, Your Committee were informed by them, that there is not to be found in the Books or Correſpondence of the Company any general Statement of the ſaid Revenues, while theſe Provinces were under the Government before mentioned: But Mr. *Verelſt* informed Your Committee, that having cauſed the Records of the Government of *Bengal* at *Muxadavad* to be examined, he found that *Suja Khan*, who was ſeated on the Muſnud or Throne in the Year 1725, and died in 1738, uſed his beſt Endeavours to increaſe theſe Revenues; and that the Net Revenues ariſing, from what is now called the Dewannee of *Bengal*, by which he means the Revenues ariſing from the whole of that Province, except from the Diſtricts of *Burdwan*, *Midnapore*, *Chitagong*, and the Twenty-four *Calcutta* Purgunnahs, were then as follows; *videlicet*:

Crown Rent - *Sicca* Rupees	6,656,884	9	4	2
A Collection for the Expence of his own Houſhold - -	2,391,356	2	6	0
Jaghire to the Buxey of the Empire - - - - -	110,238	3	10	1
Jaghire to the Duan - - -	452,171	9	16	3
A Collection for the Payment of Troops in Garriſon - -	241,109	0	4	3
A Collection for defraying Marine Expences - - -	1,013,792	14	11	2
A further Collection for Troops in Garriſon - - - -	42,318	3	0	0
Sicca Rupees	10,907,870	10	13	3
Current Rupees at 2/3 each	12,653,129	12	11	—
or £. Sterling	1,423,477	2	6	—

During the Reign of *Suffraz Khan*, the Succeſſor of *Sujah Khan*, the Revenues of this Country continued under the like Regulations, and no Alterations were made by him; but when *Alliverdi Khan*, having killed his Predeceſſor, uſurped the Government, he was compelled, upon the *Morattos* invading *Bengal*, to the Payment of a Chout, or One Fourth of the eſtimated original Crown Revenue: The Amount of this Chout was agreed to be *Sicca* Rupees 1,104,262. 6. 7.; for defraying of which an additional Collection was made in the Provinces; and this, with ſome further Taxes for the Expence of Buildings and other Charges, raiſed the aforeſaid Revenues in his Time to the Amount of 13,282,960. 2. 17. 1. or £. 1,733,426. Sterling; and the Revenues continued in this State, until the Soubahdary of *Coſſim Ally Khan*, who was ſeated on the Muſnud in the Year 1760; when he laid an additional Tax of 1 and $\frac{1}{2}$ Annas, or $\frac{3}{32}$ Parts of the original Crown Rents; and eſtimated this Addition at *Sicca* Rupees 450,164. 2. 9. which being added to the former Revenue of 13,282,960. 2. 17. 1. made the whole of theſe Revenues in his Time amount to 13,733,124. 5. 6. 1. or £. 1,792,172. Sterling.

Mr. *Verelſt* further informed Your Committee, that he had not Materials ſufficient to aſcertain the progreſſive Riſe of the Revenues in the Province of *Babar*, or in the Diſtricts of *Burdwan*, *Midnapore*, or the *Calcutta* Purgunnahs; but he preſumes, they muſt have kept Pace with thoſe of the other Parts of the Country; that the Province of *Chittagong* was conquered about the Year 1665 by a Relation of *Aurangzebe*, and that the Defence of it was for ſome Time a heavy Expence to Government; but the Inhabitants afterwards greatly increaſing, and the Lands being improved by Cultivation, the Revenues ariſing from them were aſſigned over to the ſeveral Officers, commanding their Troops; for the Defence of the Country, on Condition that they kept up a ſufficient Force for that Purpoſe; the Lands under their Management continuing afterwards to proſper, ſo as to yield a Sum conſiderably above the real Charge of the Forces neceſſary for the Defence of the Province, the Government claimed a Share thereof; ſo that about the Year 1713, a Crown Rent was fixed on thoſe Lands, amounting to *Sicca* Rupees 68,422. 10. 7¾. in Addition to the Revenues raiſed for the Defence of the Province; which Crown Rent has ſince been called the Original Rent, and on which every ſubſequent Increaſe has been calculated. Between the Years 1713 and 1727, the Rent of this Province was raiſed 4 Annas or One Fourth Part;—from 1727 to 1734, it was raiſed One Fourth Part more;—and by ſeveral ſubſequent Augmentations, every Rupee of original Crown Rent was increaſed in the Year 1759, to 4. 13. 10¾. Rupees; and the ancient Rent of Rupees 68,422. 10. 7¾. was thereby raiſed to the Sum of 331,529. 1. 15. beſides ſeveral other extraordinary Taxes levied for the Support of Government under various Pretences.

Your Committee having thus obtained the beſt Information they were able, of the ancient State of theſe Revenues, they proceeded next to enquire, what they had produced ſince the Company became poſſeſſed of them; and for that Purpoſe having called for a Statement of the Revenues of *Bengal* and *Babar*, including the Provinces of *Burdwan*, *Midnapore*, and *Chittagong*, and the Twenty-four *Calcutta* Purgunnahs, from the Time the Company became poſſeſſed of them reſpectively; the following Account was produced to Your Committee, which the Servants of the Company informed them is as perfect as can be produced from any Accounts tranſmitted to the Court of Directors.

STATE of the *Bengal* Revenues, ſhewing the groſs Receipts of the reſpective Revenues, and the Charges of Collection, &c. Charges in each Year, from the Time the Company became poſſeſſed of each of thoſe Revenues, to the laſt Advices.

	Groſs Revenues in the Province, as appears in the Bundoobuſt.	Charges of Collection allowed the Zemindars or Farmers.	Nett Balance to be received.	Groſs Collections.	Charges of Collection paid by the Company.	Jaghire to Lord *Clive*.	Tributes, Stipends, and Allowances.	Nett Revenues excluſive of Commiſſion.	Commiſſion paid on the Revenues.	Nett Revenues.
May 1758 - - - to - - - April 1759	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.	£.ſt.
Calcutta and Purgunnahs - - - - -	—	—	—	57,996	738	—	—	57,258	—	57,258
1759 - - - - - - 1760										
Calcutta and Purgunnahs - - - - -	—	—	—	85,915	2,497	23,100	34,564	25,754	—	25,754
1760 - - - - - - 1761										
Calcutta and Purgunnahs - - - - -	—	—	—	110,418	—	28,226	—	82,192		
Burdwan - - - - - - - -	—	—	359,249	—	—	—	—	68,342		
Midnapore - - - - - - - -	—	—	—	—	—	—	—	13,154		
			£.ſt. —	—	—	28,226	—	163,688	—	163,688
1761 - - - - - - 1762										
Calcutta and Purgunnahs - - - - -	—	—	—	96,108	568	28,337	—	67,203		
Burdwan - - - - - - - -	—	—	457,288	—	—	—	—	432,223		
Midnapore - - - - - - - -	—	—	83,271	—	—	—	—	96,523		
Chittagong - - - - - - - -	—	—	59,694	—	—	—	—	81,883		
			£.ſt. —	—	568	28,337	—	677,832	—	677,832
1762 - - - - - - 1763										
Calcutta and Purgunnahs - - - - -	—	—	—	84,166	—	29,451	—	54,715		
Burdwan - - - - - - - -	—	—	538,824	—	—	—	—	444,281		
Midnapore - - - - - - - -	—	—	—	—	—	—	—	83,624		
Chittagong - - - - - - - -	—	—	60,420	—	—	—	—	52,579		
			£.ſt. —	—	—	29,451	—	635,199	—	635,199

1763 - - - - - - 1764										
Calcutta and Purgunnahs - - - - -	—	—	—	95,242	—	11,939	—	83,303		
Burdwan - - - - - - - -	—	—	544,445	453,120	4,683	—	—	448,437		
Midnapore - - - - - - - -	—	—	—	—	—	—	—	84,237		
Chittagong - - - - - - - -	—	—	—	—	—	—	—	47,304		
			£.st.	—	4,683	11,939	—	663,281	31,865	631,416
1764 - - - - - - 1765										
Calcutta and Purgunnahs - - - - -	—	—	—	136,252	—	26,075	—	110,177		
Burdwan - - - - - - - -	—	—	475,937	411,286	2,935	—	—	408,351		
Midnapore - - - - - - - -	—	—	—	—	—	—	—	66,480		
Chittagong - - - - - - - -	—	—	—	—	—	—	—	45,532		
			£.st.	—	2,935	26,075	—	630,540	24,408	606,132
1765 - - - - - - 1766										
Calcutta and Purgunnahs - - - - -	—	—	122,029	119,371	10,184	40,406	—	68,781		
Burdwan - - - - - - - -	—	—	437,176	458,89	57,425	—	—	401,384		
Midnapore - - - - - - - -	—	—	107,282	85,304	2,948	—	—	82,356		
Chittagong - - - - - - - -	—	—	54,945	49,076	7,883	—	—	41,193		
Muxadavad - - - - - - - -	2,098,214	134,406	1,963,808	1,338,362	38,546	—	361,952	937,864		
Bahar - - - - - - - -	—	—	797,473	207,303	56,449	—	—	150,854		
			£.st.	—	173,435	40,406	361,952	1,682,432	1,005	1,681,427
1766 - - - - - - 1767										
Calcutta and Purgunnahs - - - - -	—	—	—	130,542	10,453	29,912	—	90,177		
Burdwan - - - - - - - -	—	—	450,225	573,971	91,551	—	—	482,420		
Midnapore - - - - - - - -	—	—	107,613	119,379	6,217	—	—	113,162		
Chittagong - - - - - - - -	—	—	—	54,401	11,782	—	—	42,619		
Muxadavad - - - - - - - -	2,235,088	133,936	2,101,152	2,042,372	80,039	—	812,864	1,149,469		
Bahar - - - - - - - -	—	—	772,510	885,152	216,972	—	—	668,180		
								2,546,027		
Duties on Salt and Beetle Nut - - - -	—	—	—	—	—	—	—	22,500		
			£.st.	—	417,014	29,912	812,864	2,568,527	18,433	2,550,094

STATE *of Bengal* Revenues, &c. continued.

May 1767 to April 1768	Gross Revenues in the Province, as appears in the Bundoobust.	Charges of Collection allowed the Zemindars or Farmers.	Nett Balance to be received.	Gross Collections.	Charges of Collection paid by the Company.	Jaghire to Lord *Clive*.	Tributes; Stipends, and Allowances.	Nett Revenues exclusive of Commission.	Commission paid on the Revenues.	Nett Revenues.
	£.st.	£.st.	£.st.	£.st.	£.st.	£.st.	£. st.	£.st.	£.st.	£.st.
Calcutta and Purgunnahs	—	—	—	175,945	21,254	29,096	—	125,595		
Burdwan	—	—	507,294	565,039	98,224	—	—	466,815		
Midnapore	—	—	108,966	106,885	7,391	—	—	99,494		
Chittagong	—	—	58,423	57,805	10,244	—	—	47,561		
Muxadavad	2,165,938	107,159	2,058,779	2,052,605	123,232	—	847,550	1,091,823		
Bahar	—	—	824,791	639,728	88,618	—	—	551,110		
								2,382,398		
Duties on Salt and Beetle Nut	—	—	—	—	—	—	—	92,250		
			£.st.	—	348,963	29,096	847,550	2,474,648	23,393	2,451,255
1768 to 1769										
Calcutta and Purgunnahs	—	—	—	170,060	25,037	29,096	—	115,927		
Burdwan	—	—	476,325	576,746	108,928	—	—	467,818		
Midnapore	—	—	—	116,153	6,460	—	—	109,693		
Chittagong	—	—	—	57,624	8,964	—	—	48,660		
Muxadavad	2,166,862	97,784	2,069,078	2,159,840	102,877	—	918,334	1,138,629		
Bahar	—	—	852,245	706,781	83,697	—	—	623,084		
			£.st.	—	335,963	29,096	918,334	2,503,811	101,620	2,402,191
1769 to 1770										
Calcutta and Purgunnahs	—	—	—	167,741	23,577	29,096	—	115,068		
Burdwan	—	—	476,325	546,766	102,612	—	—	444,154		
Midnapore	—	—	—	107,923	6,432	—	—	101,491		
Chittagong	—	—	—	53,158	8,289	—	—	44,869		
Muxadavad	2,090,830	97,810	1,993,020	1,915,512	114,309	—	838,473	962,730		
Bahar	—	—	729,213	550,875	94,629	—	—	456,246		
								2,124,558		
Duties on Salt and Beetle Nut	—	—	—	—	—	—	—	28,926		
			£.st.	—	349,848	29,096	838,473	2,153,484	35,190	2,118,294

1770 - 1771									
Calcutta and Purgunnahs	—	—	—	167,875	35,856	29,096	—	102,923	
Burdwan	—	—	—	615,819	86,324	—	—	529,495	
Midnapore	—	—	—	114,020	6,742	—	—	107,278	
Chittagong	—	—	—	56,827	7,756	—	—	49,071	
Muxadavad	2,087,410	97,810	1,989,600	1,836,088	125,874	—	889,776	820,438	
Bahar	—	—	—	541,712	95,537	—	—	446,175	
								2,055,380	
Duties on Salt and Beetle Nut	—	—	—	—	—	—	—	2,812	
£.st.	—				358,089	29,096	889,776	2,058,192	48,204	2,009,988

Note. The Riſe and Fall of Revenue, as well as any Deviation from the Agreements made, ariſe from two Cauſes; the Balances of preceding Years being brought into the current Year, or Remiſſions in the Revenues on Account of Loſſes by Droughts or exceſſive Rains, as well as the Miſconduct of the Farmers, &c.

The Sum of £. 34,564, in the Year 1759–1760, in the Column of Tribute and Stipends, &c. is for the following Entries, viz.

		Sic[a] R[s]	C[a] R[s]
December 1759.	Paid the Nabob Three Months Rent from 14th April to 13th July, *Bengal* Stile		37,621
April 1760.	Paid the Nabob Account new Lands	212,332	
	Paid Ditto Piſhcuſh for the Sunnud	20,101	
	S[a] R[s]	232,433	
	Batta 16 per Cent.	37,189	
			269,622
			307,243
			£.st. 34,564

It appears by the Nabob's Sunnud granting to the Company the Twenty-four Purgunnahs, that there was to be an annual Payment to him for the King's Rents, of the Sum of Rupees 222,958: It is ſuppoſed the above Sums (except the Piſhcuſh for the Sunnud) was on Account of theſe Rents preceding the Grant of them to Lord *Clive* as a Jaghire.

With regard to *Midnapore* in the Year 1760, the Country was at that Time in a State of War, therefore only the nett Sum collected can be brought to Account.

It appears from the Records that the *Calcutta* Twenty-four Purgunnahs were, from the 18th July 1758, put under the Direction of Mr. *Frankland*, as Collector of thoſe Revenues, until a proper Mode of Management could be ſettled by the Board; the Amount of the Collections of thoſe Diſtricts, the Year they were under that Gentleman's Management, appears on the general Books to be the Sum of £. 57,996.

It appears alſo on Conſultation, 21ſt September 1758, That a Committee was appointed for the Management of thoſe Lands, and conſiſted of Meſſrs. *Watts*, *Frankland*, and *Scrafton*.

It likewiſe appears on Conſultation, 12th July 1759, That the Council reſolved to put up to Sale the Twenty-four Purgunnahs for Three Years; accordingly they were ſold on the 31ſt for *Sicca* Rupees 765,700 per Ann. Khallaries not included.

Under this Management, which appears to be a Scene of Experiments, in order to aſcertain the full Value of theſe Lands, which is found to have been gradually increaſing, no Period of regular Accounts appears, ſo as to be able to fill up the firſt Three Columns.

It is impoſſible to furniſh the Committee with an Account of Particulars under the Head of Charges of Collection paid by the Company, as ſufficient Accounts have not been received by the Court of Directors.

Errors excepted.

John Annis,

Aſſiſtant Auditor of *Indian* Accompts.

Eaſt India Houſe,
March 22d 1773.

Dd 103140 And

And Your Committee having examined *Harry Verelſt*, Eſquire, *Richard Becher*, Eſquire, and *James Alexander*, Eſquire, in order to explain the foregoing Account; and firſt with reſpect to the Arrears at the End of each Year, they informed Your Committee, that a Part of the Arrears of the preceding Year may ſometimes be collected in the ſubſequent Year, but rarely the Whole;—that the Arrears of any former Years ought in general to be conſidered as deſperate Debts, and that they have been wholly or in Part remitted, or ordered to be written off.—They alſo informed Your Committee, that in ſome Caſes the Farmers agree to take upon themſelves the Charges of the Collections in the Provinces, and to pay in a certain nett Revenue, which is the Reaſon that in ſome of the Years, and with reſpect to ſome of the Provinces, there are no Sums ſtated in the Two firſt Columns of the foregoing Account: And Your Committee think proper to obſerve, that in the foregoing Account the groſs Collections are ſtated from May to April in each Year, which is the Reaſon that in the Province of *Bahar* the groſs Collections differ conſiderably in ſome Years from the Revenues, which are ſtated to be levied on the Province in the Fourth Column; becauſe the Bargain with the Farmers in that Province is made, and the Account taken, from October to September in each Year; and where the Revenue actually received, as ſtated in the Fifth Column, exceeds that which ought to be received, as ſtated in the Fourth Column, the Reaſon is, that in that Sum is included ſome of the Arrears of the preceding Year, which the Officers of the Government had found Means to collect.

Your Committee proceeded next to enquire into the ſeveral Payments, that have been made out of the ſaid Revenues, by virtue of any Treaties or Agreements entered into by the Preſident and Council of *Calcutta*, or the Select Committee there, or by any Order made by them, or by Order of the Court of Directors in *England*.

And Your Committee find, That by Articles of Agreement between the King *Shah Aalum* and the Nabob *Nudjum ul Dowlah*, to which the Company were made Guarantees, dated the 19th of Auguſt 1765, which Agreement is already before the Houſe, a Tribute of 26 Lacks of Rupees per Annum was agreed to be paid to the ſaid King *Shah Aalum* out of the Revenues of *Bengal*, *Bahar*, and *Oriſſa*, to commence from the Firſt of September 1765.

And Your Committee find, That by an Agreement, made with the aforeſaid *Nudjum ul Dowlah*, dated the 30th Day of September 1765, which Agreement is already before the Houſe, the annual Stipend of 5,386,131. 9. was agreed to be paid to the ſaid Nabob *Nudjum ul Dowlah*, as an adequate Allowance for the Support of the Nizamut.

And Your Committee find, That by an Agreement, made the 18th of May 1766, between the Nabob *Syef ul Dowlah* and the Governor and Council of *Fort William*, which Agreement is already before the Houſe, the annual Stipend of R. 4,186,131. A. 9. was agreed to be paid to the ſaid Nabob for the Purpoſe before mentioned.

And Your Committee find, That by an Agreement, made the Twenty-firſt of March 1770, between the Nabob *Maberek ul Dowlah* and the Governor and Council of *Fort William*, a Copy of which is annexed to the laſt Report, the annual Sum of 3,181,991. 9. was agreed to be paid to the ſaid Nabob for the Purpoſe before-mentioned.

And Your Committee find, in a Paragraph of a Letter of the Court of Directors to the Governor and Council at *Calcutta*, dated the 10th of April 1771, a Copy whereof is hereunto annexed, N° 2, the Stipend above-mentioned of 3,181,991. 9, was diſapproved; and it was thereby ordered, that the Nabob's Stipend ſhould be reduced to 16 Lacks of Rupees per Annum during his Minority.

And Your Committee find, That by Order of the Select Committee at *Calcutta*, dated the 31ſt Day of December 1766, a Copy whereof is hereunto annexed, N° 3, an Allowance of 12 Lacks of Rupees per Annum was ſettled upon the Miniſters, *Mahmud Reza Khan*, *Roy Doolub*, and *Shitabroy*, to commence from the 31ſt of January 1767, which Allowance was afterwards divided in the following Proportions; to

Mahmud Reza Khan	-	9 Lacks per Annum.
Roy Doollub	-	2
Shitabroy	-	99,996 Rupees:

And, beſides the before-mentioned Allowances, Your Committee find in an Account of Servants employed at *Patna*, tranſmitted to the Committee of Revenue at *Fort William*, and entered on their Proceedings the Tenth of June 1771, that Lord *Clive* and the Select Committee allotted *Shitabroy* a Monthly Allowance of 25,000 Rupees.

And Your Committee find, in another Paragraph of the afore mentioned Letter of the Court of Directors of the Tenth of April 1771, to the Governor and Council at *Fort William*, that it was ordered, that *Mahmud Reza Khan*'s Salary ſhould be reduced from 9 to 5 Lacks, and that *Dollubram*'s ſhould ceaſe with his Life.—And Your Committee find, That *Dollubram* is ſince dead.—And Your Committee having enquired, whether the before-mentioned Salaries and Stipends have been conſtantly paid; they find, That in conſequence of the Evils ſuffered by the late Famine in *Bengal*, the Governor and Select Committee, on the 26th of May 1770, as appears by their Proceedings, a Copy whereof is hereunto annexed, N° 4, ordered 30 Lacks of Rupees at the leaſt to be ſtopped out of the Tribute to the King, and the Allowances to the Nabobs and Miniſters.

And Your Committee refer to the foregoing Statement of the Revenues of *Bengal* and *Bahar* for the Sums paid under the Head of Stipends and Allowances; and they find, That the Arrears due at the Cloſe of the ſaid Account, including what was unpaid of the Stoppage above-mentioned to the King, Nabob, and the Miniſters, is as follows;

	£.
To the King *Shah Aalum* -	60,406
Nabob *Meberek ul Dowlah* -	125,085
M. R. Cawn - - -	26,273

And Your Committee find, by a Minute of the Governor and Council of *Fort William*, dated 14th April 1766, Copy whereof is hereunto annexed, N° 5, That, in Conſideration of the Merit of the Family of the *Seats* to the Company, as ſtated in the ſaid Minute, the Governor and Council agreed, that a Claim of the *Seats*, to the Amount of 21 Lacks of Rupees, lent to the late Nabob *Meer Jaffier*, for the Support of his and the Engliſh Army, ſhould be paid in equal Proportions by the Company and Nabob, at certain ſtated Periods, within the Courſe of Ten Years; which Agreement the Court of Directors by their Letter to the Select Committee at *Fort William*, dated 16th of March 1768, approved of.

And Your Committee find, That ſeveral other Payments have been made out of the Revenues of the Dewannee ſince the Company became poſſeſſed of them, on Account of Reſtitution for private Loſſes in the War with *Coſſim Ally Cawn*, and of Donations to the Army and Navy for their Services on that Occaſion; and in order to explain theſe Tranſactions more fully, Your Committee think proper to obſerve, that when the War broke out with *Coſſim Ally Cawn* in the Year 1763, and a Reſolution was taken by the Preſident and Council of *Fort William* to reſtore *Meer Jaffier* to the Subaſhip, the ſaid Preſident and Council entered into a Treaty with him, dated the 10th of July 1763, a Copy

of

of which was laid before the Houſe the 20th of January 1767, by which, among other Articles, he agreed to reimburſe to all private Perſons the Amount of ſuch Loſſes, proved before the Governor and Council, as they might ſuſtain in their Trade in the Country; and if he ſhould not be able to diſcharge this in ready Money, to give Aſſignments of Lands for the ſame: And it appears to Your Committee, that upon the ſame Occaſion the ſaid *Meer Jaffier* promiſed a Donation of 25 Lacks of Rupees to the Army.

And Your Committee find, by a Minute of the Conſultations of *Fort William*, the 15th of November 1764, a Copy whereof is hereunto annexed, N° 6, That the ſaid *Meer Jaffier* gave to the then Commander of the Fleet an Engagement in Writing, dated the 8th of October 1764, for the Payment of 12 Lacks and a Half of Rupees to the Navy.

And it appears to Your Committee, That a large Proportion of the Reſtitution Money, and of the Donation to the Army, was paid by *Meer Jaffier*, or by his Succeſſor *Nudjum ul Dowlah*, while they were in Poſſeſſion of the Dewanneé; but they do not find, that any Part of the Donation to the Navy was paid by them.

And Your Committee find, by a Letter of the Court of Directors to the Preſident and Council at *Fort William*, dated the 26th of April 1765, an Extract of which is hereunto annexed, N° 7, That the ſaid Directors had then received no Information, except by Report, of the Amount of the Reſtitution Money, or of the Donation to the Army or Navy; and they find by the ſaid Letter, and by another Letter of the Twenty-fourth December 1765, an Extract of which is hereunto annexed, N° 8, that the Court of Directors then expreſſed in the ſtrongeſt Terms their higheſt Diſapprobation of theſe Tranſactions; that they require a juſt and preciſe Account of them; and that they forbid any Payments on thoſe Accounts until their further Orders: But, notwithſtanding theſe Sentiments of the Court of Directors, Your Committee find, by a Minute of the General Court of the 24th Day of September 1766, a Copy of which is hereunto annexed, N° 9, That it was then reſolved, That it be recommended to the Court of Directors to cauſe ſo much of the Donation to the Navy, as can be recovered, to be paid out of the Arrears of the Revenues due to the Nabob of *Bengal*; and for ſo much as the ſaid Arrears ſhall fall ſhort of the Amount of the ſaid Donation, to be paid out of the Company's Duannee, at ſuch reaſonable Times as ſhall be moſt convenient to their Affairs; and that the Court of Directors gave Orders conformable to the ſaid Reſolution, in their General Letter to the Preſident and Council at *Fort William*, dated the 21ſt of November 1766, an Extract of which is hereunto annexed, N° 10.

And Your Committee find, by the Minutes of the General Courts on the 1ſt and 8th of July 1768, Copies of which are hereunto annexed, N° 11, 12, That a Motion was made, That Orders be forthwith ſent to the Governor and Council of *Bengal*, for the immediate Payment out of the Revenues of *Bengal*, *Bahar*, and *Oriſſa*, of what remains unpaid of the Reſtitution Money, to the ſeveral Perſons to whom it is due, according to their Claims as admitted and liquidated by the Committee, formerly appointed by the Governor and Council for that Purpoſe; and at the ſaid General Courts, it was propoſed, and carried upon the Queſtion, to add the following Words to the ſaid Motion, "Whether ſuch Claims were found to ariſe by Loſſes "in Trade in Salt, Beetle Nut, or Tobacco (which "the Court of Directors have at this Court repreſented "to be in their Opinion, and alſo in the Opinion of "their Counſel, illicit Trades, and repugnant to the "Covenants entered into with the Company by their "Servants) or not;" and Your Committee find, That a Ballot having been taken on the amended Motion, it was carried in the Negative.

And Your Committee find, by the Minutes of the General Courts of the 11th and 16th of Auguſt 1769, Copies of which are hereunto annexed, N° 13, 14, that a Motion having been made, that it was the Opinion of the Court, that the Balance unpaid to the Claimants of the Reſtitution Fund be paid in *Bengal*, as ſoon as the State of the Company's Treaſury would permit, it was upon a Ballot carried in the Affirmative.

And Your Committee find, by a Letter from the Court of Directors to the Preſident and Council at *Fort William*, dated the 10th of November 1769, an Extract of which is hereunto annexed, N° 15, That they acquainted the ſaid Preſident and Council with the ſaid Reſolution of the General Court, and added, that conſidering that by that Reſolution a diſcretionary Power was veſted in them to make the ſaid Payment, when the State of the Company's Treaſury would admit, they did not think themſelves warranted, in the preſent State of the Company's Affairs in *India*, to give Orders for the Payment of ſo large a Sum that Seaſon, and therefore they poſitively directed that no Money ſhould be paid on that Account, till their further Orders.

And Your Committee having enquired, what Sums have been paid by the Company on Account of the Donations to the Army and Navy, and of the Reſtitution Money, ſince the Company became poſſeſſed of the Dewannee, they find by a Letter from the Preſident and Council at *Fort William* to the Court of Directors, dated 27th of March 1772, an Extract of which is hereunto annexed, N° 16, That the ſaid Preſident and Council had drawn Bills on the Court of Directors for one Moiety of the Navy Donation, which Bills appear by an Account delivered in to the Committee, atteſted by *Peter Michell*, Eſquire, Secretary to the *Eaſt India* Company, a Copy of which is hereunto annexed, N° 17, to amount to £. 76,049. 9. 6. Sterling; and that the ſaid Preſident and Council had agreed to give Intereſt Bonds to the Navy Agents at *Fort William* for the other Moiety, and to give them Bills on the Court of Directors in Exchange for the ſaid Bonds, when the Treaſury at *Fort William* ſhould be open.

And Your Committee find, by the Evidence of Mr. *John Annis*, Aſſiſtant Auditor of *Indian* Accounts, That the Preſident and Council at *Fort William* paid on Account of Reſtitution for private Loſſes, on the 12th Day of May 1766, C R^s 348,000; and that the ſaid Preſident and Council paid the Army Agent on Account of the Donations to the Army, on the 21ſt Day of March 1766, C R^s 150,000; on the 8th of April 1766, C R^s 24,000; and on the 12th of September 1769, C R^s 1,45,632, being the Balance of that Account.

And Your Committee find, by the Evidence of the ſaid Mr. *John Annis*, That the total Amount of Claims for Reſtitution allowed, was C R^s 5,568,000, and that the Balance remaining unpaid, was C R^s 1,533,818. 11. 6. by which Balance the Sum paid will appear to be leſs than the Sum ſtated to have been paid in the Minute of the General Court Firſt July 1768; but as Mr. *Annis* informed the Committee, that this is the laſt Account received, Your Committee have taken it as the true one.

And Your Committee find, by a Letter from the Court of Directors to the Preſident and Council at *Fort William*, dated April the 10th 1771, an Extract of which is hereunto annexed, N° 18, That they then ordered, that out of the ſeveral Deductions directed to be made from the Allowance to the Nabob, and the Stipends to the Miniſters, as is before ſtated, the Sums paid by the Company to the Army and Navy on Account of the Donations before mentioned, the Debt due to *Bolachidas*, and the ſtipulated Payment to *Juggat Seat*, ſhould firſt be wholly ſatisfied and reimburſed to the Company; and that ſuch farther Sums as ſhall ariſe from

from the ſaid Reductions, ſhould be applied from Time to Time, to clear the Balance unpaid to the Claimants of the Reſtitution Fund, and alſo the Donation of Two Lacks to Colonel *Monro* (which appears to Your Committee to have been promiſed to him by the Nabob *Meer Jaffier*, in Conſideration of his having relinquiſhed a Jaghire in *Bengal*, granted to him by the King) in ſuch Proportions, as the reſpective Claims may bear to each other, until the whole ſhall be diſcharged; but they add, that the Principal only of the Sums due from the Sircar, are to be allowed in the Payments there ordered.

And Your Committee having enquired, whether any Jaghires have been granted out of theſe Revenues, ſince the Company became poſſeſſed of them, they find by the *Moorſhedabad* Conſultations, the 17th December 1770, hereunto annexed, N° 19, that a Jaghire was granted to *Dollubram*, to commence from April 1766, amounting to Rupees 187,500 per Annum.

And Your Committee find, in the Proceedings of the Committee of Revenue the 10th of June 1771, an Extract whereof is in the Appendix, N° 20, that in 1766, Part of Two Purgunnahs were granted,

	Rupees.
To *Moneer ul Dowlah* - - -	Value 56,649
And to *M. R. Cawn*, one Jaghire -	Value 16,064
And to D° one other Jaghire - -	Value 19,788
And to D° one other Jaghire - -	Value 24,234

And Your Committee having enquired, whether the Inſtruments or Sunnuds, by which theſe Jaghires were granted, are to be found in the Correſpondence of the Company, a Tranſlation of a Sunnud was produced to them, which appears in the *Moorſhedabad* Conſultations 1770, by which the before-mentioned Jaghire was granted, by the King *Shah Aalum*, to *Dolubram*, from the Year 1172, which anſwers to the Chriſtian Æra 1765-6; and a Letter of *Mahmud Reza Cawn*, to the Preſident of *Fort William*, entered on the Country Correſpondence, 30th December 1765, was produced to Your Committee [a Copy whereof is added in the Appendix, 21 (a)] in which *M. R. Cawn* ſays, "My Lord, you are "pleaſed out of your Favour to confer upon me a Jag- "hire;" and Mr. *Wilks* referred to a Statement of Jaghires in the *Bahar* Province, tranſmitted in a Letter of Mr. *Rumbold* to the Select Committee, dated the 6th of July 1767, as the only Statement of Jaghires which he has hitherto found in the Correſpondence of the Company's Servants in *Bengal*, beſides what is already ſtated in this Report; which Letter and Statement Your Committee have annexed to their Report, N° 21, (b) for the Information of the Houſe.

And Your Committee find, That at ſeveral Times ſince the Company became poſſeſſed of the ſaid Revenues, certain Sums have been paid out of them to the Preſident, and other Servants of the Company in *India*, under the Name of Commiſſion.

And Your Committee find, by a Paragraph of a Letter of the Court of Directors 13th of March 1761, to the Governor and Council at *Fort William* (a Copy whereof is hereunto annexed, N° 22) That an Allowance was ordered to be made to their Preſident Mr. *Vanſittart*, and to the Preſident for the Time being, of a Commiſſion of 2 ½ per Cent. to be deducted from the Nett annual Revenue of their acquired Territories, to be paid at the Cloſe of every Year:—And by a Paragraph of a Letter from the Court of Directors, of 13th of May 1763, to the Governor and Council of *Fort Wiliiam* (a Copy whereof is hereunto annexed, N° 23) the Court of Directors confirmed the afore-mentioned Allowance, as a ſettled and invariable Emolument to every Governor; and they direct, that ſo long as Mr. *Vanſittart* ſhall continue in the Government of *Bengal*, he be allowed a Commiſſion of 2 ½ per Cent. of all ſuch Revenues as have or may ariſe out of the Grants from *Coſſim Ally Cawn*; and that the Payment commence with the Ceſſion of thoſe Countries; adding, that this additional Emolument is expreſsly to be underſtood as a diſtinct Reward due to the perſonal Merit of the ſaid Preſident Mr. *Vanſittart*, and is abſolutely to ceaſe upon his quitting the Government; and that it is not to be claimed or anyways pretended to by their future Governors, whoſe fixed Emoluments, very handſome and extenſive, are to be confined to the Orders and Regulations of 13th March 1761.

And Your Committee find, by a Paragraph of a Letter from the Court of Directors to the Governor and Council of *Fort William*, dated Firſt of June 1764 (a Copy whereof is hereunto annexed, N° 24) That the Sum of £. 6,000 per Annum was allowed Lord *Clive*, as Preſident and Governor, to be paid him Monthly, and to commence upon his Arrival in *Bengal*; which Allowance, together with One per Cent. out of the 2 ½ per Cent. Coinage Duty, was to be in full Conſideration for all his Services, both Civil and Military; and that his Lordſhip was conſequently to have no Allowance whatever, by way of Commiſſion or otherwiſe, out of the Revenues from any of the territorial Acquiſitions whatſoever.

And Your Committee find, That Lord *Clive* having made a Propoſal to the Select Committee 19th September 1766 (a Copy whereof is hereunto annexed, N° 25) that the Governor ſhall, in the moſt public Manner, in the Preſence of all the Company's Servants, the Mayor and Aldermen, and Free Merchants, aſſembled at the Mayor's Court, take an Oath and execute a Penalty Bond (Copies of which Oath and Penalty Bond are alſo hereunto annexed, N° 26, 27) the Select Committee reſolved by a Minute of the 16th January 1767 (a Copy whereof is hereunto annexed, N° 28) that in Conſideration of Lord *Clive*'s having relinquiſhed Five Shares to which he was entitled in the Capital Stock of the Society of Trade, as well as every other Commercial Benefit and Advantage, that they do aſſign to his Lordſhip, as an Equivalent for the ſame, a Commiſſion of 1 and ⅛ per Cent. upon the Revenues of *Bengal* and *Bahar*; the Payment thereof to commence from the 1ſt Day of September laſt, and to continue to the 1ſt of September enſuing; and that as Mr. *Verelſt* would have the Charge of the Government for ſeveral Months after his Lordſhip's Departure, without any eſtabliſhed Fund for maintaining the Expence and Dignity of his Station, the Select Committee further reſolved, that Mr. *Verelſt* ſhould in like Manner draw the Commiſſion of 1 and ⅛ upon the Revenues of *Bengal* and *Bahar*, until the Month of September after he ſhould have reſigned the Government.

And Your Committee find, That Lord *Clive* took the ſaid Oath, and executed the ſaid Penalty Bond, on the Firſt Day of October 1766.

And Your Committee find, That *Harry Verelſt*, Eſquire, the ſucceeding Governor, took an Oath, and executed a Penalty Bond, different from the Oath taken, and Bond executed, by Lord *Clive* (Copies of which are hereunto annexed, N° 29) on the 17th Day of February 1767.

And Your Committee find, by a Paragraph of a Letter of the Court of Directors to the Governor and Council at *Fort William*, dated the 20th of November 1767, (a Copy whereof is hereunto annexed, N° 30) that they thereby ordered, that the Allowance of 1 and ⅛ per Cent. Commiſſion on the Dewannee Revenues, ſettled by the Governor and Council on the Governor, for relinquiſhing all Share in the Salt Trade, ſhould abſolutely determine and ceaſe upon the 1ſt of September 1767. And in ſubſequent Paragraphs of the ſaid Letter (Copies whereof are hereunto annexed, N° 30) it is ſaid, that as the Trade of their Servants was to be confined to the Articles of Export and Import only, in which they would be greatly affected by the great Demands for extending the Company's Inveſtments, and conſidering the great Increaſe of Buſineſs in which their Servants were neceſſarily engaged, and which demanded their utmoſt Care and Attention, they were come to a

Reſolution

Reſolution to give them a reaſonable Encouragement, to exert themſelves with Zeal and Alacrity in their ſeveral Departments; but which they were to look upon as a free Gift from the Hands of their Employers, offered to them Annully ſo long as the preſent Revenue ſhould remain with the Company, and their Behaviour ſhould continue to merit ſuch a Reward; and they direct, that they ſhould draw out an Annual Account of the Sums received from the Dewannee, deducting thereout the ſtipulated Payment to the King, and the Allowance to the Nabobs and Miniſters, and alſo of the Revenues of the Provinces of *Burdwan*, *Midnapore*, *Chittagong*, and the *Calcutta* Purgunnahs, from which were to be deducted Lord *Clive*'s Jaghire, and the ordinary Charges of Collection, and upon the Amount of the ſaid Nett Revenues they were thereby indulged to draw a Commiſſion of Two and an Half per Cent. and that the Sum which ſhould be the Produce of the ſaid Two and an Half per Cent. was to be divided into One hundred Parts or Shares, which Parts or Shares were to be appropriated in Manner mentioned in the ſaid Letter;—and they added, that the large Proportion allowed to the Governor, in the before-mentioned Commiſſion of Two and an Half per Cent. was in Conſideration of his relinquiſhing, and not being concerned in any Trade whatever, even in Articles of Import and Export, and likewiſe of relinquiſhing all Preſents or other Gratifications, as expreſſed in the Deed of Renunciation entered on the Proceedings of the ſaid Governor and Council, the 22d of September 1766, which the ſaid Court of Directors approved and confirmed, and directed that all Governors ſhould execute the like Inſtrument on their entering into their Office; and the ſaid Court of Directors further added, that their Inducement for annexing ſo great an Appointment to the Station of Preſident and Governor was, in full Expectation of his giving up his whole Time and Attention to the faithful Diſcharge of his Duty, and that, being excluded from all Trade himſelf, he might be vigilant in watching and detecting all Abuſes committed by others; and that it was to be obſerved that the Shares of the Commiſſion in the ſaid Letter ſpecified, for the Governor, were in addition to his then Salary of £. 3,000 per Annum, and his Mint Duty and Conſulage; and that the Shares to the other Servants were to be in Addition to their Salaries, Diet Money, and the Poſts they might reſpectively hold, except as in the ſaid Letter is excepted; and they directed that the before-mentioned Commiſſion of Two and an Half per Cent. ſhould commence from the Firſt of September 1767; but as they had before ordered, that the Allowance made to the Governor of 1 and $\frac{1}{8}$ per Cent. on the Dewannee Revenue was abſolutely to determine and ceaſe on that Day, they further directed that, from the ſaid Firſt Day of September, to the Time of the Arrival of thoſe Advices, an Allowance of 1 and $\frac{1}{8}$ per Cent. on the Company's nett territorial Revenues, ſhould be made to the Governor, and that the Sum ariſing from the remaining 1 $\frac{1}{8}$ per Cent. which completed the Two and an Half per Cent. Commiſſion, ſhould be proportioned among the principal Servants, Civil and Military, according to the reſpective Shares allotted them in the ſaid Letter:—But the Court of Directors, finding, that, from an Eſtimate they had made of the Amount and Diſtribution of the ſaid Two and an Half per Cent. a conſiderable Sum would remain unappropriated, they ordered the Surplus to be carried to the Company's Credit, until the ſaid Governor and Council ſhould receive further Orders from them, concerning the Diſpoſition of it.

And Your Committee find, by a Letter of the Court of Directors to the ſaid Governor and Council, dated the 16th of March 1768 (an Extract whereof is hereunto annexed, N° 31) That they directed One Lack and One Third of a Lack of Current Rupees, ariſing from the Revenues of *Bengal*, being, as is explained in a ſubſequent Letter, Part of what remained of the Two and an Half per Cent. unappropriated, to be proportioned among their Civil and Military Servants at *Bombay*.

And Your Committee find, by a Letter from the Governor and Council at *Fort William*, to the Court of Directors, dated the 2d of February 1769, (a Copy whereof is hereunto annexed, N° 32) That they took upon themſelves to allow certain Shares of the ſaid Two and an Half per Cent. to the Chiefs of Subordinates, who were not entitled to them by the ſaid Order of the Court of Directors of the 20th of November 1767.

And Your Committee find, by a Letter of the Court of Directors to the Governor and Council at *Fort William*, dated the 23d Day of March 1770, (Extract of which is hereunto annexed, N° 33) That they diſapproved of the Allowances ſo made; and ordered the ſaid Governor and Council to re-pay, into the Company's Treaſury in *Bengal*, the Amount of the ſeveral Sums ſo allowed by them, and not authorized by the ſaid Court of Directors.

And Your Committee refer to the foregoing Statement of the Revenues of *Bengal* and *Bahar*, for an Account of what has been received by the Company's Servants under the Head of Commiſſion; but it is neceſſary to obſerve, that as the Sum of £. 31,865, ſtated in the ſaid Account to be received in the Year 1763-4, is more than what the Preſident was entitled to in that Year, it probably includes the Preſident's Commiſſion upon the ſaid Revenues, from the Year 1761 to that Period, as no Sum is ſtated as paid him on that Account, till the Year 1763-4.

And Your Committee have added in the Appendix (N° 34. a. b. c. d. e. f. g.) Accounts of the particular Sums received by each Perſon, in each Year, under the Head of Commiſſion, from the 1ſt of September 1767 to the 31ſt of Auguſt 1771.

And Your Committee find, That notwithſtanding the laſt mentioned Commiſſion of Two and an Half per Cent. was declared, by the Court of Directors, to be granted to the Servants of the Company, in Conſideration of their Trade being confined to the Articles of Export and Import only, yet the ſaid Court of Directors, by their Inſtructions to the Superviſors ſent out in 1769, which Inſtructions the Governor and Council of *Fort William* were afterwards ordered to carry into Execution (Extracts whereof are hereunto annexed, N° 35) after giving Orders for preventing all Monopolies, and particularly in Salt, Beetle Nut, and Tobacco, again laid open the ſaid Trade to their Servants, by declaring that it was their Intention, that the Trade in Salt, Beetle Nut, and Tobacco be laid open to all Perſons, as well Natives as Europeans, and that Engliſh Subjects ſhould be permitted to trade therein, only, upon the ſame Footing, and under the ſame Duties and Reſtrictions, as Natives or other Subjects.

And Your Committee find, by a Minute of the Proceedings of the Governor and Council of *Fort William*, dated the 12th of December 1770 (a Copy of which is hereunto annexed, N° 36) That the ſaid Governor and Council, having received Notice of the ſaid Inſtructions, by Letter of the Court of Directors dated the 23d of March 1770, carried the ſaid Orders for opening the Trade into Execution, by publiſhing the following Notice, "That the Honourable the *Eaſt India* Com-"pany have been pleaſed to lay open the Trade in Salt, "Beetle Nut, and Tobacco, throughout theſe Pro-"vinces; and that all Perſons, whether Europeans or "others, are hereby permitted to engage in it, ſubject "to the Regulations already enforced, and to ſuch "others as may hereafter be made by the Honourable "the Members of the Adminiſtration, by Order of the "Honourable the Preſident and Council."

And Your Committee find, by the Letters of Mr. *Charles Stewart*, the Reſident at *Burdwan*, dated in May 1771, to the Committee of Revenue at *Calcutta*, and the ſeveral Depoſitions of the Molungees or Salt-Makers ſent therewith (Copies of which are hereunto

annexed, N° 37) That, not long after the opening the Trade in Manner before-mentioned, a certain Native, named *Kerperam Muckerjee*, declaring that he acted on Account of the Governor and Council, ſeized by Force ſeveral Parcels of Salt, which, being finally prepared, had the Seal or Chop on them of the Perſon to whom they belonged; which Chop he took off, and, in its ſtead, affixed his own:—And it further appears in the before-mentioned Depoſitions taken on Oath, and ſigned by a great Number of Salt-Makers, that Complaints of a ſimilar Nature, practiſed in Forty-nine Villages, were made againſt the ſaid *Kerperam Muckerjee*; which Complaints he did not deny; and the Seal or Chop ſo fixed appeared in many Inſtances to be inſcribed "Mr. *Charles Floyer* and Company, *Sahebaung*," which laſt Word Your Committee are informed is a Word of Authority, commanding Reſpect.

And Your Committee find, That the ſaid Reſident, in one of his ſaid Letters, dated 15th of May 1771, informed the Committee of Revenue, that, having examined the Orders which the ſaid *Kerperam Muckerjee* had received from his Conſtituents, found that he was directed only to make fair Advances for Salt, and to receive it as it was made, and put it into Golahs; but that, by the enclоſed Letters and Depoſitions, they the ſaid Committee would perceive he had, without regard to Equity and Juſtice, forced his Advances on the Molungees, and, on the Strength thereof, had actually ſeized the Salt contracted for and delivered to other Merchants, eraſing the Marks of the Owners, and ſtamping that of his Employers thereon; that ſuch a lawleſs Conduct merited a public and local Puniſhment, as an Example to others, but out of reſpect to the Gentlemen by whom he was employed, and whoſe Orders he had exceeded, he, the ſaid Reſident, was induced to refrain from inflicting it; nevertheleſs he thought it his Duty to ſend him to them, under a Guard of a Naich and Three Seapoys; and that upon examining the Letters and Depoſitions, they might take what Meaſures with him they thought the Nature of his Offence required.

And Your Committee find, by a Minute of the Committee of Revenue at *Calcutta*, dated the 21ſt of May 1771, That the ſaid Committee came to the following Reſolution, "That as an Enquiry into the Complaints "againſt *Kerperam Muckerjee*, by Mr. *Stewart*, would, "if made by the whole Committee, greatly retard the "other Buſineſs, and prove prejudicial to the honourable Company's Revenues, through a Delay in ſending "the neceſſary Orders and Inſtructions, and in anſwering the daily Letters addreſſed to us from all Parts of "the Country;

"Reſolved,

"That Meſſieurs *Ruſſell*, *Kelſall*, and *Floyer*, do form "themſelves into a Committee of Enquiry for the Examination of Mr. *Stewart*'s Complaints againſt *Kerperam* "*Muckerjee*." And the ſaid Committee ordered that all the Papers relative thereto, which had been laid before them, ſhould be delivered to thoſe Gentlemen by their Secretary:—And Your Committee do not find upon the Correſpondence of the Company any further Proceedings in this Buſineſs.

Your Committee proceeded next to enquire into the Abuſes and Miſmanagement, by which the ſaid Revenues have been diminiſhed. And in the firſt place they find, That the Company claim large Sums, as owing to them by ſeveral Perſons for Duties on Salt and Beetle Nut; it is impoſſible for Your Committee to ſhew the Nature and Amount of theſe Claims, without laying before the Houſe a State of the ſeveral Tranſactions on which they are founded.

Your Committee think it right to begin by ſtating, what were the Duties on Salt, Beetle Nut, and Tobacco, before the Company became poſſeſſed of the Dewannee, as far as they can collect the ſame from the Correſpondence and Books of the Company; and they find, by a Report of *Mahomed Reza Cawn*, entered on Select Committee's Conſultations the 25th December 1769, that, under the Government of the Nabobs, the Duty on Salt made in *Bengal* was 2 and ½ per Cent. paid by Muſſelmen, and 5 per Cent. paid by Gentoos; they find alſo, there were certain Duties paid on Beetle Nut and Tobacco; but they cannot aſcertain, by the Correſpondence of the Company, what the Rate of the ſaid Duties was, except that, in the Company's own Lands, Beetle Nut appears to have paid a Chokie Duty, from 16 to 5 Rupees per Boat, according to their Size: It appears alſo, that in the ſaid Lands there were Chokie Duties collected on Salt Boats, according to their Size, and alſo a Khallary Rent of Three Rupees per Khallary—But, in the Year 1762, the Preſident and Council eſtabliſhed a Tax of 30 *Sicca* Rupees per Khallary; and aboliſhed all former Duties:—And Your Committee find, That, by the Terms of the Leaſes which were then granted, the Farmers were obliged to take upon themſelves the Balances due by the Molungees to the Renters for the laſt Year; and this was afterwards made a ſtanding Order; and a Claim being at that Time made, by the Salt Merchants, of ancient Balances due from the Molungees, the ſaid Claim was liquidated, and fixed at 444,896: 7 Annas, 9 Pice, *Arcot* Rupees:—And the Governor and Council agreed to pay this Balance to the Merchants, but, in order to reimburſe to the Company the Sums ſo paid, they laid a Tax on the Salt made at the ſaid Khallarys, of 10 *Sicca* Rupees per 100 Maunds: And Your Committee do not find any material Alterations were made in the above Duties, until the Eſtabliſhment of the Society of Trade, in 1765.

And Your Committee find, That the Court of Directors having by their Letter, of the Firſt of June 1764, to the Preſident and Council of *Fort William*, ordered them to conſult the Nabob concerning the carrying on the Inland Trade in Salt, Beetle Nut, Tobacco, and other Articles, produced and conſumed in the Country, in ſuch Manner as might be moſt to his Satisfaction and Advantage, and for the Intereſt of the Company, and likewiſe of the Company's Servants; and to form an equitable Plan for carrying on the ſaid Trade; and to tranſmit the ſame to them, accompanied by ſuch Explanations, Obſervations, and Remarks, as might enable them to give their Sentiments thereupon, in a full and explicit Manner; the Select Committee at *Fort William*, in conformity to the ſaid Orders, as appears by their Minute of the 10th of Auguſt 1765, took into their Conſideration the Inland Trade, in the Articles of Salt, Beetle Nut, and Tobacco; and reſolved that the whole of the ſaid Trade ſhould be carried on by an excluſive Company, formed for that Purpoſe, in the Manner, and according to the ſeveral Regulations, mentioned in the ſaid Minute; the ſaid excluſive Right to commence from the Firſt of September 1765, and to continue to the 31ſt of Auguſt 1766; and that all Salt, Beetle Nut, and Tobacco, produced in, or imported into, *Bengal*, ſhould be purchaſed by the ſaid Company; and that all other Perſons ſhould be ſtrictly prohibited from dealing therein.

And Your Committee find, by a Minute of the Select Committee of the 18th of September 1765, (a Copy of which is hereunto annexed, N° 38) That it was then reſolved, that the Inland Trade in the above Articles ſhould be ſubject to a Duty to the Company, after the following Rates;

On Salt, 35 per Cent. valuing the 100 Mauds at the Rate of 90 *Arcot* Rupees; and in Conſideration thereof, the preſent Khallary Duty to be aboliſhed;

On Beetle Nut, 10 per Cent. on the prime Coſt;

On Tobacco, 25 per Cent. on Ditto.

And it is added in the ſaid Minute, that by this Calculation, the Select Committee hoped that a clear Revenue

nue of at leaſt £. 100,000. per Annum, would be produced to the Company; which Minute of the Select Committee was confirmed by the Governor and Council, on the 25th September following.

And Your Committee find, That the Select Committee, in their Letter to the Court of Directors of the 30th of September 1765, then gave it as their Opinion, that the ſaid Duties will produce a clear Revenue of £. 120,000. Sterling per Annum; and they add, that it is their Reſolution to give all poſſible Satisfaction, on all Points relating to the Profits of this Trade, to their honourable Maſters; and to lay before them a fair, full, and candid Repreſentation of the Amount of the Coſts, Charges, and Sales, of the firſt Year.

And, in order to afford the Houſe the fulleſt Information on this Subject, Your Committee think it right to add in the Appendix to this Report, N° 39, not only Copies of the ſaid Minutes, but of all Minutes and Letters, or Extracts of Letters, in anywiſe relating thereto.

And Your Committee find, by an Extract of *Bengal* General Conſultation, dated 16 September 1765, That the Committee appointed for managing this Trade, being Two Members of the Select Committee, and Two of the Council, ſolicited the Preſident and Council to grant them a Deed to ſecure to the Proprietors of the ſaid excluſive Right, the free and ſole Purchaſe of Salt, Beetle Nut, and Tobacco, in the Provinces of *Bengal*, *Babar*, and *Orixa*, to the 31ſt of Auguſt 1766, allowing ſufficient Time to diſpoſe of ſuch Purchaſe for the Seaſon; which Deed was then ordered to be prepared by the Preſident and Council, and it was agreed to apply to the Company for Permiſſion to renew the ſame, for the future Concerns of the Society, if the Plan met with their Approbation, as appears by a Copy of a Minute hereunto annexed, N° 40.

And Your Committee having enquired, whether the ſaid Deed was tranſmitted to the Court of Directors, they find by the Evidence of Mr. *Michell* and Mr. *Wilks*, that though an Account thereof was ſent, in the Manner before mentioned, it does not appear, in the Books and Correſpondence of the Company, that the ſaid Deed was ever tranſmitted to the Court of Directors.

And Your Committee find, by the ſeveral Minutes of the Preſident and Council (Copies whereof are hereunto annexed, N° 41) That, after the Eſtabliſhment of the ſaid Society, the Governor and Council ordered ſeveral Sums, as ſtated in the ſaid Minutes, to be paid out of the Treaſury of the Company to ſundry People for Salt Balances; and yet the Committee find, by a Letter of Mr. *Becher* to the Governor and Council, of the 28th July 1768 (a Copy of which is hereunto annexed, N° 42) That the Khallary Rents and Salt Duties in the Company's own Lands, to the Amount 236,010 Rupees, were appropriated by the Society of Trade to their own Uſe, during the Years 1765 and 1766.

And Your Committee find, by a Minute of the Select Committee of the 3d of September 1766, (a Copy whereof is hereunto annexed, N° 43) That, notwithſtanding a Letter of the Court of Directors of the 19th February 1766 (a Copy whereof is likewiſe hereunto annexed, in N° 39) poſitively forbidding their Servants to have any Concern in the Trade of Salt, Beetle Nut, and Tobacco, whatever Government might be eſtabliſhed, or whatever unforeſeen Circumſtances might ariſe, it was determined by the ſaid Select Committee, on the ſaid 3d Day of September 1766, to continue the excluſive Society for the next Year; but it is added in the ſaid Minute, that, at the Time of writing the ſaid Letter of the 19th of February, the Court of Directors could not have had the leaſt Idea of the favourable Change in the Affairs of thoſe Provinces, whereby the Intereſt of the Nabob, with regard to Salt, is no longer immediately concerned; the Select Committee at the ſame Time made ſeveral new Regulations, with reſpect to the ſaid Trade, and augmented the Duty to be paid to the Company, on Salt, to 50 per Cent. and on Beetle Nut to 15 per Cent. which Minute of the Select Committee was confirmed by the Preſident and Council on the 8th of September following. And Your Committee have added in the Appendix to this Report, N° 44, Copies or Extracts of ſeveral Letters of the Court of Directors, concerning the Trade of the Company's Servants in Salt, Beetle Nut, and Tobacco, received by the Select Committee in the courſe of the foregoing Year.

And Your Committee find, That in conſequence of a Letter of the Court of Directors of the 17th of May 1766, and received at *Fort William* the 8th of December following (a Copy of which Letter is hereunto annexed, N° 45) the Select Committee came to a Reſolution, as appears by their Minute, dated the 16th of January 1767, hereunto annexed in N° 28, that the Society of Trade ſhould be aboliſhed, and the Inland Trade totally relinquiſhed, on the 1ſt September 1767; and the Governor and Council, on the 16th of February following, ordered Publication to be made of this Reſolution; and on the 4th of Auguſt following the Select Committee confirmed this Reſolution; but the Society of Trade having applied, on the 15th of July 1767, to the Governor and Council for ſufficient Time to diſpoſe of ſuch Salt and Beetle Nut as might remain on Hand on the 3d Day of September following, on which Day they obſerve that their excluſive Right is to ceaſe; the Governor and Council, by their Minute of the 27th of July 1767, hereunto annexed, N° 46, agreed that the Society of Trade ſhould be allowed one Year, from the 3d of September 1767; to diſpoſe of their Concerns.

It appears however to Your Committee, from the following Facts, that the excluſive Right of the Society was continued to the Firſt of September 1768, for they find, by a Minute of the Governor and Council of the Firſt of September 1768 (hereunto annexed, N° 47) that it was then reſolved, that, from that Day, the excluſive Privilege of the Society of Salt Trade ſhould be at an End.

And Your Committee find, by a Minute of the Governor and Council of the 4th of May 1768 (a Copy whereof is hereunto annexed, N° 48) That Complaint having been made by the Society of Trade, that the Sales of their Salt had been almoſt put a Stop to, by the Company's Gomaſtah's making Salt in the Peter Pans, the Governor and Council ordered the ſtricteſt Enquiry to be made into the Conduct of theſe Gomaſtahs; and that, if they were found guilty of the Crimes they were accuſed of, in acting thus contrary to their repeated Orders, they ſhould be puniſhed with the utmoſt Severity, and be made accountable for the Salt they had ſold, and that the Salt which they had boiled in the Peter Pans, and had not yet diſpoſed of, ſhould be delivered to Mr. *Lethieulier*, the Society's Agent.

And Your Committee find, That the Court of Directors, by their Letter of the 20th of November 1767 (a Copy of which is hereunto annexed in N° 30) tranſmitted Regulations for carrying on the Salt Trade in future, and directed a Duty upon it to be collected, ſo as to produce, upon the neareſt Eſtimation, a Sum not leſs than £. 100,000. Sterling, and not more than £. 120,000. per Annum, and, if it was found neceſſary, all Salt imported was to pay the ſame, or even a larger Duty; and all Salt Makers were to be obliged to deliver in, every Year, an Account of the Quantity made, and in what Place the ſame was landed; which Account was ordered to appear in the Proceedings of the Governor and Council.

And Your Committee find, That the ſaid Orders were received in *Bengal* the 31ſt of May 1768, and that on the 11th of Auguſt 1768, as appears by a Minute of that Date (a Copy whereof is hereunto annexed, N° 49) the Governor and Council appointed a Committee to inform themſelves of every particular Circumſtance, which might enable them to adopt a Plan the moſt eligibe for carrying on the Trade conformable to the Spirit and Meaning of the Company's Order; and that

on

on the 7th of October 1768, as appears by a Minute of that Date (hereunto annexed, N° 50) the Report of the ſaid Committee was laid before the Governor and Council, in which they propoſed ſeveral Regulations for the Salt Trade; and that a Duty be laid on Salt of 30 *Sicca* Rupees per 100 Maunds, to be paid by the Purchaſers, which they eſtimate would produce, even in an unfavourable Seaſon, the Sum above mentioned; and in the ſaid Report they object to the levying a like Duty upon Foreign Salt, for the Reaſons therein ſtated: In conſequence of which, the Governor and Council then reſolved, that, as the Salt made laſt Year was then moving from the Churs, or Places for making Salt, and as no Duty had been eſtabliſhed, nor any Regulations made regarding the Diſpoſal of it, the Reſident at the Durbar, the Collector General, and the Chief at *Patna*, ſhould be inſtructed to put in Execution the Regulations formed in the ſaid Report for the ſecuring the 30 per Cent. Duty on all ſuch Salt, and they were written to accordingly; and they were alſo informed that the Regulations then laid down, were meant only for the Salt made laſt Seaſon; and not that belonging to the Committee of Trade, which they ſay will always be diſtinguiſhed by its having a Duſtick.

Your Committee find, That this is the laſt Regulation in the Books and Correſpondence of the Company reſpecting Duties on Salt, Beetle Nut, or Tobacco.

Your Committee enquired next, what Sums had been received from the Salt Society, or others, in conſequence of the Regulations before mentioned, and at what Time the ſame had been received; and they find the ſame to be as ſtated in the following Account:

An ACCOUNT of Money received by the *Eaſt India* Company, for Duties on Salt and Beetle Nut, in the Provinces of *Bengal* and *Bahar*, from the Firſt of September 1765, as appears by Accounts ſtated in the General Conſultations of the Governor and Council, the Select Conſultations, and the Proceedings of the Committee of Revenue of *Fort William*.

The Company have received from the Society of Trade (A.) the following Sums towards the Firſt Year's Duties, and at the Periods hereafter ſpecified.

General Conſultations 3 October 1769.	1766	September	14.	C. Rs.	-	200,000.
	1767	October	8.	-	-	250,000.
	1768	April	8.	-	-	350,000.
	1769	May	31.	-	-	120,000.
General Conſultations 31 March 1772.	1769	September	13.	-	-	31,000.
	1770	March	29.	-	-	106,121.
						1,057,121. £. S. 118,926.

The Company have received from the Society of Trade (B.) on Account of Duties, for the Second Year, the following Sums, and at the Times ſpecified below, viz.

General Conſultations 31 March 1772.	1768	February	3.	-	Rs. -	220,000.
	1769	May	31.	-	- -	180,000.
	1770	May	31.	-	- -	25,000.
	1771	June	18.	-	- -	90,000.
					C. Rs.	515,000. £. S. 57,937.

Select Conſultations 15 September 1770. — The Company have received on Account of the new Duties ordered to be collected on Salt and Beetle Nut, at 30 Rupees per 100 Maunds, for the Year 1769—70.
Sicca Rupees 254,271. 6. 5. £. S. 33,183.

Committee of Revenue 1771. — The Company have received on the ſame Account for the Year 1770—71:
Sicca Rupees 306,492. 5. 17. £. S. 39,997.
and Current Rupees 55,995. — — £. S. 6,299.
256,342.

Your Committee think proper to obſerve, That the above Account of Sums received for Duties on Salt and Beetle Nut, differs from what is ſtated as received under that Head in the General Statement of the Revenues of *Bengal* and *Bahar*, inſerted in the former Part of this Report. Your Committee can no other ways reconcile this Difference, than by obſerving, that the Account of the Revenues is taken from the Treaſury Books tranſmitted from the Preſidency; and this Account is taken from Accounts entered on the Conſultations and Proceedings of the Committee of Revenue, and Governor and Council; and by ſuppoſing that ſome of the Articles of this laſt Account are included in the General Receipt of Revenue ſtated in the foregoing Account.

It does not appear to Your Committee that the Society of Trade ever dealt in Tobacco.

Your Committee obſerving from the foregoing Account, that the Sums hitherto received from the Society, for Duties on Salt and Beetle Nut, are leſs than what the Company had Reaſon to expect would be the Produce of the ſaid Duties, enquired whether any Returns had been made of the Quantities of Salt or Beetle Nut bought or ſold by the ſaid Society; and they find that no ſuch Return was tranſmitted to the Court of Directors till the 23d of November 1769, which was received the 17th of April 1770 (a Copy whereof is hereunto annexed, N° 51) which Return appears to be an Account of Salt received, and Beetle Nut purchaſed, by the ſaid Society, in the Firſt Year; viz. from the Firſt of September 1765 to the Firſt of September 1766, and ſhews that the Quantity of Salt ſo received was 2,972,548. 3. 5. Maunds, the Duty on which, at 35 per Cent. amounts to Rupees 1,011,260. 13. 6. and that the Duty on Beetle Nut, purchaſed in the ſaid Year, amounted to Rupees 45,860. 2. 6.

And Your Committee find, by the Evidence of Mr. *Wilks*,

Wilks, That no other Returns have been made of Salt received, or Beetle Nut purchaſed, by the ſaid Society of Trade.

And Your Committee having enquired what Quantity of Salt is ſuppoſed to be annually made in *Bengal*, they find in the Report of the Committee before-mentioned, appointed in 1768 to enquire into every particular Circumſtance reſpecting the Trade in Salt; That the ſaid Committee ſtate, that the greateſt Receipt of Salt by the Society of Trade, in one Year, was 2,936,420. 6. 10 Maunds, which they ſay was in a favourable Seaſon; and they then eſtimate 28 Lacks of Maunds as the Quantity for fixing the Duty ordered by the Company to be collected.

And Your Committee find, That in the Propoſal of the Preſident, inſerted in the Minute of the Select Committee of the 3d Day of September 1766, it is ſaid, that 50 per Cent. on all Salt provided in the Provinces of *Bengal* and *Bahar*, and 15 per Cent. on Beetle Nut, would, according to the State of the Salt Trade at that Time, produce to the Company from 12 to 13 Lacks of Rupees per Annum; from whence it follows, that the Quantity of Salt provided annually in *Bengal* and *Bahar* was then ſuppoſed to amount to about 28 Lacks.

And Your Committee having enquired whether the Salt annually made in *Bengal* and *Bahar* exceeds, or is equal to, the Conſumption of it in the ſaid Province; they find by the Report of the before-mentioned Committee, That the Quantity of foreign Salt imported into *Bengal*, does not prevent the Whole of what is produced in the Country from being conſumed; and it is on that, as well as other Accounts, that the ſaid Committee recommend that no Increaſe be made in the Duty collected on foreign Salt; and accordingly the Governor and Council reſolved, in the ſaid Minute of the 7th of October 1768, that no Increaſe of Duty ſhould be laid on foreign Salt; and in a Letter of the Governor and Council of *Bengal*, dated 26 Auguſt 1767 (an Extract whereof is hereunto annexed, N° 52) in Anſwer to one from the Governor and Council of *Fort Saint George*, who had applied to import 6 Lacks of Maunds of Salt made at *Maſſulipatam*, into *Bengal*, it is ſaid, that an Importation of one Lack and 50,000 Maunds of Salt, being One Fourth of the ſaid Six Lacks, might be made without Injury to Individuals, and without Breach of poſitive Engagements or public Juſtice.

And Your Committee obſerving, that ſeveral Sums received from the Society of Trade, as ſtated in the foregoing Account, were paid at ſeveral ſucceſſive Periods, ſubſequent to the Time when the Salt may be ſuppoſed to have been made, or received by the ſaid Society, they enquired whether the Society purchaſed the Salt which the Merchants had in Hand at the Time of the Eſtabliſhment of the ſaid Society; and at what Times they received the Salt made in the two following Years. And a Letter of *John Johnſtone*, Eſquire, dated the 26th of Auguſt 1765, to the Governor and Council of *Fort William* (a Copy of which is hereunto annexed, N° 53) was produced to Your Committee, in which he repreſents, that, according to an Order of the Preſident and Council, all Manner of Perſons dependant on the honourable Company's Government, were ſtrictly prohibited from dealing in any reſpect, directly or indirectly, in the Articles of Salt, Beetle Nut, or Tobacco, from the Date of the ſaid Order; by which he underſtood, that they ſhould not enter into any new Engagements, unleſs as Contractors, either for the Purchaſe or Sale of the ſaid Articles with the Society of Trade: And he complains thereof as detrimental to his Intereſt; but he expreſſes himſelf deſirous, upon proper Terms and Conditions, to treat for the Salt belonging to himſelf and Partners; at the ſame Time he repreſents, that it muſt appear in vain for them to talk or aſk a Price, where they had not the Power of bettering themſelves, by ſelling to others, but lay under the Neceſſity of accepting whatever the Society of Trade were pleaſed to give them; and that he and his Partners run the Riſk of loſing whatever they had advanced on the Contracts of this Seaſon, and of what was due for the laſt Seaſon: And a ſecond Letter of the ſaid Mr. *Johnſtone*'s to the Governor and Council, dated the 16th September 1765 (a Copy of which is alſo hereunto annexed, N° 54) was alſo produced to Your Committee, in which he ſays, that, having ſince his Addreſs under Date the 26th of Auguſt, ſettled with Mr. *Vereliſt*, with regard to his own and Partners Salt Concerns, in the *Burdwan* Diſtrict, he had only then to requeſt the Aſſiſtance of the Government in recovering the Debts and Balances they could make appear were juſtly due to them in other Parts of the Country, with reaſonable Advances on the Contracts they had entered into for the Salt of the enſuing Year.

And Your Committee having examined *Archibald Keir*, Eſquire, he informed them, that he had a great Quantity of Salt on Hand, to the Amount of Two Lacks of Maunds, or upwards, at the Time of the Eſtabliſhment of the Society of Trade—That he underſtood the firſt Advertiſement reſpecting the Eſtabliſhment of the Society of Trade to mean only, that he was not to purchaſe any more Salt, but that he had Liberty to diſpoſe of what he had; that he did diſpoſe of Part of his Stock to different Merchants, ſome of whom were Black Merchants reſiding at *Calcutta*—That he ſold a great Part of his Stock to Mr. *Middleton*, who was Chief of *Patna*, who purchaſed it, as he underſtood, on his private Account—That he ſold the ſame, upon the whole, at an Advance of 75 per Cent. above the Price which Salt was at immediately before the Eſtabliſhment of the Society of Trade: And that if he had been allowed to remain at *Patna*, he could have ſold it much higher: And being aſked, Whether the Members of the Society of Trade, as a Society, purchaſed any great Quantity of the Salt then remaining on Hand? he anſwered, That he had heard and believed they did; and added, That he believed the Members of the ſaid Society did, as Individuals, purchaſe a great Quantity of the ſaid Salt. And being aſked, Whether the Preſident and Council uſed any compulſive Methods to get this Salt into their Hands? he anſwered, That he did not know they did.

And, with reſpect to the Salt made after the Eſtabliſhment of the ſaid Society, it appears to Your Committee by a Letter of the Secretary of the ſaid Society, entered on the Proceedings of the Committee of Lands the 28th of Auguſt 1765 (a Copy whereof is hereunto annexed, N° 54) that the Salt Makers in the *Calcutta* Lands, by the Terms of their Contract, were to deliver all the Salt made by them between the Firſt of September 1765 and the Firſt of September 1766, before the ſaid Firſt of September 1766.

And Your Committee further enquired, at what Time it had been uſual, before the Eſtabliſhment of the ſaid Society, for the Farmers or Renters of Salt Works to pay the Rents or Duties for the ſame; and they find, by a Minute of the Committee of Lands on the 3d of September 1762 (a Copy whereof is hereunto annexed, N° 55) That one of the Conditions therein ſpecified, at which the Khallarys were then to be let, was, that the Tax payable thereon was to be paid within the Year, by 12 equal Payments.

And Your Committee find, upon Inſpection of the Treaſury Accounts of the Preſidency of *Fort William*, for September 1768, That on the 21ſt Day of the ſaid Month, the Committee of the Society of Trade lent the Company, Gold Mohures 19,832. 8, for which they received Company's Notes, to the Amount of 322,079. 12. 9 Current Rupees, bearing Intereſt at the Rate of Eight per Cent. per Annum, though it appears by the Account before ſtated of Duties on Salt and Beetle Nut, that, at that Period, the Sum owing by them to the Company, on Account of Duties, for the firſt Year only, amounted to 257,121 Rupees. And Your Committee further find, upon Inſpection of the Treaſury Account of *Fort William*, for 1771, that on the 23d Day of the ſaid Month, Sixteen Bonds were granted to

the ſaid Committee of Trade by the Company, for 16,000 Current Rupees, then lent by the ſaid Committee to the Company, at an Intereſt of Eight per Cent. per Annum.

And Your Committee obſerving, that the Sums received for Duties on Salt and Beetle Nut, (as ſtated in the foregoing Account) beſides what had been received from the Society of Trade, amounted in April 1771 to no more than 616,758. 12. 9 Rupees; notwithſtanding the Court of Directors had ordered, that a Duty, not leſs than £. 100,000 per Annum, ſhould be levied on Salt: And it had been eſtimated by the Committee appointed by the Governor and Council of *Fort William* in 1768, that the Duty of Thirty Rupees per 100 Maunds impoſed in October 1768, would produce at leaſt that Sum, they endeavoured to diſcover to what Cauſe this great Deficiency was to be imputed; and they find the following Obſervation on this Subject in a Letter from Mr. *Becher*, Reſident at the Durbar, of the 18th of April 1770, tranſmitting a Statement of the Amount of Duties on Salt and Beetle Nut then collected, "The Amount, ſays Mr. *Becher*, of the new Duty, which has been collected at the eſtabliſhed Chokies on Salt and Beetle Nut, you will perceive falls very ſhort of the Sum expected. However I do not think a Judgment ſhould be formed from the laſt Year's Collection, as, certain it is, that a very large Proportion of Salt that has paſſed up the Country has not paid this Duty, being furniſhed with Duſtucks from the Committee of Trade:" And in the Select Committee's Anſwer to Mr. *Becher*'s Letter (a Copy of which is hereunto annexed, N° 56) it is ſaid, "We cannot help remarking, that the Company will be greatly diſappointed, from that Branch of the Revenue falling ſo greatly ſhort of the Calculate made, by the Court of Directors, of its annual Produce; and we muſt here obſerve, that we ſuſpect the Fouzdar of *Hughley* either to have been extremely negligent in his Duty, or diſhoneſt in the Management of the Buſineſs committed to his Charge:" And the Select Committee write the ſame Sentiments in their Letter to the Court of Directors of the 31 of October 1770 (a Copy whereof is hereunto annexed, N° 57.)

And Your Committee find, by a Letter from the Superviſor at *Hughley*, entered on *Moorſhedabad* Conſultations, dated the 6th of May 1771, (Extract of which is hereunto annexed N° 58) that, in two Inſtances, the Nabob had ordered a Reduction of the eſtabliſhed Duties upon 233,022 Maunds of Salt belonging to a Black Merchant.

Upon the whole of theſe Tranſactions, Your Committee think proper to obſerve, that if the Company had received the Revenue they were entitled to, upon the loweſt Calculations made by their own Servants, at the Time the ſeveral Duties were impoſed upon Salt and Beetle Nut, they would have received as follows:

	£.
For the Firſt Year of the Society of Trade, from the Firſt September 1765 to 31ſt Auguſt 1766, according to the loweſt Eſtimate of the Select Committee - -	100,000
For the Second Year of the Society of Trade, from the 1ſt September 1766 to 31ſt Auguſt 1767, according to the loweſt Eſtimate of the Preſident of *Fort William*, when he propoſed the Continuance of the ſaid Society for another Year - - -	135,000
For the Four ſubſequent Years, according to the Order of the Court of Directors, and the loweſt Eſtimate of the Committee appointed by the Governor and Council of *Fort William* in 1768, at £. 100,000 per Annum - - - - - - -	400,000
	635,000
When, in fact, the Company have received from the ſaid Duties, during the beforementioned Period, according to the largeſt of the Two beforegoing Accounts, no more than the Sum of - - -	256,342

And the Payments of a principal Part of this Sum appear to have been made at Periods diſtant from the Time when they became due; the Company's Treaſury was, at the ſame Time, charged with the Payment of ſeveral Salt Balances; and yet the Society of Trade received, for the Two firſt Years, the Duty which had been impoſed to reimburſe the Company the Payment of Salt Balances of the like Nature.

And, in order to ſhew to the Houſe, the Senſe which the Court of Directors, on the 25th of March 1772, entertained of the foregoing Tranſactions, and the Orders they gave relative thereto, Your Committee have annexed to this Report, an Extract of their General Letter of that Date, to the Preſident and Council of *Bengal*, N° 59, Paragraphs 120—127.

And Your Committee find, That on the 6th of February 1773, the Court of Directors reſolved, That Mr. *Nuthall*, the Company's Solicitor, do, in the Behalf of the Company, proſecute the Perſons on whom they have Demands on Account of the Duties on Salt, Beetle Nut, and Tobacco.

And Your Committee find, That certain Taxes or Ceſſes, under the Name of Mhatoot, have been raiſed in the Provinces of *Bengal* and *Bahar*, which have not been included in the general Statement of the Company's Revenues, nor brought to the Company's Account, except a ſmall Part which has been applied in defraying the Expences of repairing Banks and Bridges.

And Your Committee find, That the firſt Information in the Company's Records, concerning theſe Ceſſes, called Mhatoot, is in a Letter of Mr. *Becher* to the Select Committee, dated 28th March 1770 [a Copy of which is hereunto annexed, N° 60 (a)] and entered on their Proceedings the 28th of April following; Mr. *Becher* in his Letter ſays, that the Account of Mhatoot tranſmitted in his ſaid Letter, is compoſed of Materials furniſhed by the Miniſters, at his Requiſition, and exhibit on one Side the Amount of Sums collected, ſince the Engliſh had acceded to the Duannee, by Ceſſes under the Name of Mhatoot, and on the other, the Particulars of ſundry Expences of the Sircar, neither of which had appeared on the public Records, the former having never been included in the general Statement of the Revenues tranſmitted annually to *Calcutta*, nor the latter inſerted in the Treaſury Account, but both left under the Management of the Miniſter: That, for the Reaſon why theſe Ceſſes were eſtabliſhed, and had been thus conducted, he referred to an Extract of a Letter from Mr. *Sykes* to him, on that Gentleman's Reſignation of the Office of Reſident at the Durbar; that *Mahmud Reza Kahn* entirely confirmed Mr. *Sykes*'s Repreſentation, and aſſured him that it was with the Approbation of Lord *Clive*, and the Gentlemen who then compoſed the Select Committee, that ſuch Mode of Collection was firſt adopted.

And Your Committee find, in Mr. *Sykes*'s Letter before referred to, dated 16th January 1769, the following Words:

"You will find there are Collections made ſeparate "from the Statement; viz. on Account of the Ex- "pences of the Poonah, called Khallaut Bhâ, Pooſhte- "bundy, and Reſum Nezarut; this Mode of defraying "theſe Expences was eſtabliſhed by Lord *Clive*, and the "Select Committee, and why they were not included "in the Statement, that the Company might have a "fair Account of their groſs Collections at one View, "I cannot conceive; it muſt, I think, have ariſen "from the Fear the Gentlemen of the Select Com- "mittee had, that the Company would not permit ſuch "an Expence to be kept up at the Poonah, notwith- "ſtanding it is deemed ſo neceſſary in the Eyes of the "Country People, and always held with the utmoſt "Veneration.—The Pooſhtebundy is a neceſſary Ex- "pence:—The Reſum Nezarut might be aboliſhed, "yet, as this Allowance to the under Mutſeddies and "Officers of the Government is of an ancient Stand- "ing, the Abolition of it would have given Diſguſt,

" and it was directed to be kept up, and divided as the " Nabob thought proper."

And Your Committee having enquired, whether there was any Letter in the Correſpondence of the Company from Lord *Clive* or the Members of the Select Committee, that anyways related to the Expences beforementioned; they find, on general Conſultations of 5th of May 1766, a Letter from Lord *Clive*, *John Carnac*, Eſquire, and *Francis Sykes*, Eſquire, to *William Brightwell Sumner*, Eſquire, and the Gentlemen of the Council at *Fort William*, dated the 30th Day of April in the ſame Year; in which Letter it is ſaid, " We thought " it by no means adviſeable to deviate, upon ſlight Oc- " caſions, from the eſtabliſhed Forms and Cuſtoms of " this Anniverſary of the Poonah, and therefore ac- " cepted, for ourſelves and for you, the uſual Preſents " of a Dreſs and Elephant to each; which ſhall be " forwarded by the firſt Opportunity.—This Expence " hath formerly been charged to the Government, it " muſt therefore now be brought to the Company's " Account; but, as the Amount is very inconſider- " able, it is ſcarce worth while to introduce any Innova- " tion that may tend to leſſen our Dignity in the Eyes of " the People."

And Your Committee find, in the foregoing Letter of Mr. *Becher*, that the Mhatoot is diſtinguiſhed into the Three Heads, as mentioned before in Mr. *Sykes*'s Letter; viz.

Khallaut Bhâ,
Pooſhtebundy, and
Reſum Nezarut.

And he adds, that the Amount of the Ceſs, on Account of the Khallaut Bhâ, had been greatly increaſed ſince the Company obtained the Dewannee, owing in a great Meaſure to two Cauſes; the one was the conſiderable Charge of Khallauts for Engliſh Gentlemen, and the other, that formerly the Amount of this Ceſs was applied to little elſe than the Dreſſes of the Zemindars and Collectors at the Time of the Poonah, all occaſional Charges, which are much more conſiderable, having been defrayed from the Treaſury, or the Nabob's Conſummany; but that ſince the Nabob was brought to a fixed Stipend, he had declined bearing any Part of the Expence, which had occaſioned the whole to fall on the Aſſeſſment; that however they, the Committee, would, he believed, join in Opinion with him, that the Nabob ſhould either defray the Expence of Khallauts for his own People, from his Stipend, or that it ſhould be continued only to a very few of the principal Men about his Perſon; and he further preſumed, it would be judged expedient that moſt of the Engliſh Gentlemen ſhould wave their Pretenſions, and that the Committee ſhould direct that in future none ſhould receive Khallauts but thoſe who were entitled to them by their public Employments. — That the Cuſtom of giving Dreſſes to thoſe who were employed in the Collections, could not, in his Opinion, be aboliſhed entirely with Propriety, but that the Expence might certainly be greatly reduced.

That with regard to the Pooſhtebundy, or Charges of repairing Bridges, Banking the Sides of the River, &c. whoever had gone up and down through *Moorſhedabad*, by Water, muſt be ſenſible of the very great Expence of ſupporting the Banks of the River, which, to People in general, would appear a moſt unreaſonable Charge; that formerly the Expence of ſupporting thoſe Banks, repairing Bridges, &c. was defrayed by, and the conducting it entirely veſted in, particular Zemindars, whoſe Lands were contiguous to them, and the Zemindars were proportionably eaſed in their Rents, but even then, on extraordinary Events, great Aſſiſtance was given by the Government; that on this Footing nearly Things remained during the firſt Two Years of our holding the Dewannee, and the extra Expence was charged in the Treaſury Account: That in the *Bengal* Year 1173, which anſwers to 1766, by the Inſufficiency of that Mode, and the Neglect and Inability of the Zemindars, the Banks were found to have gone greatly to decay, and by the giving way of ſome of them, the Country was overflowed, and the City of *Moorſhedabad*, in September 1767, in the greateſt Danger; for which Reaſons an Aſſeſſment, which had before reſted with particular Zemindars, who, becauſe of the racked State of the Rents, were then no longer able to ſupport it, was extended to other Diſtricts; that *Mahmud Reza Khan* acquainted him, that the Produce of the Aſſeſſment had been applied, with little Deviation, to the repairing the Banks, &c. which then appeared, and were generally reported, to be in very good Order, and might, he apprehended, at a moderate Expence, be kept ſo, till they ſuffered again by a very extraordinary Riſe of the River.

Thirdly, That the Reſum Nezarut was a Duſtore or Fee of the Nazar, and the Reſum of 10 Annas was a Fee of the Mutſeddies or Servants of the Cutcherry, received by old eſtabliſhed Cuſtom; that the Poſt of Nazir was formerly of great Repute, he being properly, as his Name imports, Overſeer, and had under him all the Peons, Chupdars, &c. who, under Pretence of collecting, plundered the Country:—That this Office being found burthenſome rather than advantageous, had been aboliſhed; but that the Ceſs has been continued, and he then refers to the Account before-mentioned, tranſmitted in his Letter, to ſhew to what Purpoſe this Ceſs had been applied:—That the afore-mentioned Ceſſes had been anticipated, and were then indebted to the Treaſury and to Merchants, the Sum 229,265 Rupees, 11 Annas and 14 Pice.

And Your Committee find, by another Part of Mr. *Becher*'s ſaid Letter to the Select Committee, That, on his Arrival at the Durbar, he obſerved that his Predeceſſor had received from the Ceſſes of Mhatoot, an Allowance of 2,000 Rupees per Month; and that, on his applying to *Mahmud Reza Khan* for an Explanation of that Charge, he acquainted him thar, according to the Cuſtom of that Country, Mr. *Sykes*'s Table was ſupplied from the Diſtricts near the City, with ſeveral Articles of Proviſion; but that Inconveniencies having attended that Method, *Mahmud Reza Khan* propoſed to Mr. *Sykes* to aboliſh the Cuſtom, and to receive 2,000 *Sicca* Rupees from the Pooſhtebundy and Reſum—That to the ſaid Propoſal Mr. *Sykes* acquieſced, and that the Allowance had been continued to the Reſident, and received by him ſince he held that Station: That he acquainted Mr. *Verelſt* with this Circumſtance, and he did not diſapprove of the Allowance being continued, as he was ſenſible of the great Expence attendant on the Situation of Reſident at the Durbar, that, large as his Allowances were, they did not exceed his Expences.

And Your Committee find, in conſequence of Mr. *Becher*'s Letter, the Select Committee came to ſeveral Reſolutions [as appears in the Appendix, N° 60 (a)] to the following Effect: That the Expences of Khallaut Bhâ ſhould, in future, be limited and regulated:—That the Dreſſes ſhould be beſtowed on none but the acting Officers of Government, and the Members of the Adminiſtration; and that the Value ſhould be reduced as low as Appearances would admit:—That the late Charges of Pooſhtebundy, after the extraordinary Repairs of the Banks in 1767, appeared exorbitant:—That the General Tax being impoſed at that Period, on Account of the Inundation only, the Neceſſity for it could not remain, and that nothing ſhould prevent the immediate Re-eſtabliſhment of the local Tax, was it not neceſſary to apply the Overplus of this Ceſs to diſcharge the Debt of 229,265. 11. 14. before-mentioned: That the Reſum Nezarut ſhould be conſolidated with the Reſum of 10 Annas — That the Preſents to the Mohures and Mutſeddies, ſhould be diſcontinued as far as could be effected, without creating in them a Diſguſt to the Service:—That Bearers ſhould be allowed to thoſe who travel on public Duties, and to no others:

—That

—That the Sum of 350,000 Rupees ſhould be fixed on as the Sum to be raiſed for the enſuing Year, and that all Savings and Deductions which could be made therefrom, ſhould be applied to the Diſcharge of the ſaid Debt of 229,265. 11. 14.:—That a Statement of that Sum ſhould be formed ſeparate from the Bundebuſt, and that a new and equal Aſſeſſment thereof ſhould take place in each Diſtrict, in proportion to its Revenues, avoiding thoſe Partialities which had been too viſible in the levying the Mhatoot.

And, it appearing to the ſaid Select Committee, that the Two thouſand Rupees per Month, mentioned in the Reſident's Letter, was a Part of the Three thouſand ſettled by Lord *Clive*; but, by ſome Overſight, not recorded, it was agreed that the Reſident ſhould be queſtioned concerning it.

And Your Committee find, That the Select Committee of *Fort William* returned an Anſwer to Mr. *Becher*'s foregoing Letter, as appears in Appendix, N° 60 (a), to the following Effect:

That all arbitrary Taxes whatever muſt be ſo many Inſtruments of Oppreſſion in the Power of Collectors: That was it not ſo, how was it poſſible that the Mhatoot, a Sum by no means conſiderable in itſelf, ſhould be found ſo heavy and intolerable a Burthen on that extenſive Country; that, equitably divided amongſt all the Diſtricts, it would be ſcarcely felt, at leaſt it could not be called a Grievance; that to reconcile the Cauſe to the Effect was impoſſible, and they ſhould therefore be very ſolicitous to hear what Progreſs was made by the Superviſors in that Object of their Enquiries, ſince they more than ſuſpected the Reſult would lay open a moſt iniquitous Scene of Oppreſſion and Peculation; that they were ſtruck with a never ceaſing Accumulation of Expence in the Article of Khallaut Bhâ; that, upon referring to the Charges incurred before the Company's Acceſſion to the Dewannee, they found them ſo ſmall as 83,000 Rupees; but ever ſince that Period, each Year had ſwelled the Account, till it had exceeded all Bounds: That they were ſenſible the Cuſtom of Dreſſes made to the Board had been one Cauſe, and the defraying occaſional Charges from the Treaſury, and not from the Nabob's Conſummany, had been another ſtill greater Source of the Increaſe:—That, as to the firſt, the Inſtitution came from Lord *Clive* when he attended the firſt Poonah, after the Grant of the Dewannee; that it was recommended by his Lordſhip to the Council, as a Form which coſt little, and was nevertheleſs eſſential to the Dignity of the Adminiſtration; and that it had been continued, they were perſuaded, from that and no other Motive, ſince Intereſt could ſcarcely be ſuppoſed to have a Place in Matters ſo trivial—That the grand Abuſe, which had been increaſing yearly, was in the Admiſſion of every Rank to that Honour, by which, not only the Charges had been augmented, but the Intention of the Cuſtom itſelf perverted; that far from beſtowing any particular Diſtinction on the Members of the Board, it had been the Means of confounding all Diſtinctions—And the Letter then proceeds to give the Orders, with reſpect to Dreſſes, as ſtated in the before-mentioned Minute.

It then goes on to obſerve, that the Pooſhtebundy being a new Ceſs, ſince the Year 1767, and impoſed upon an extraordinary Calamity, which had not happened for Years before, and might not happen for Years to come, they ſaw no Reaſon, after the Banks had undergone one thorough Repair, why ſo large a Sum ſhould ſtill have been levied, and even a larger for the two laſt Seaſons than for that immediately ſucceeding the Inundations, ſince the Practice of Mhatoot was ſo evidently pernicious—The Letter then proceeds to give the Orders reſpecting the Nezarut and Bearers, as ſtated in the foregoing Minute; and it then goes on to obſerve, that, in the future Regulation of the Ceſſes two Points muſt be effected, Firſt, the Limitation of the Sum,—Secondly, the proportioning that Sum to the whole Province.

That great Partiality had been ſhewn in the Aſſeſſment of the Mhatoot.

That they did not altogether approve Mr. *Becher*'s Propoſal of adding the Mhatoot to the Bundebuſt, becauſe the Collectors and Zemindars might chance in ſuch Caſe to avail themſelves of the Ignorance of the Ryotts, and clandeſtinely continue the ſeparate Collection under the old Heads; and that the Bundebuſt might be encroached upon to pay theſe extraordinary Charges, ſhould an unfavourable Seaſon make a Reduction neceſſary—That the Ryott who had been uſed to pay towards the Pooſhtebundy, the Khallaut Bhâ, &c. according to the temporary Reſolves of Government, or more properly the arbitrary Decree of the Collector, would ſcarcely think it a Hardſhip when the Sum he was to pay ſhould be fixed and proportioned—That their View was not ſo much to ſuppreſs the Taxes, as to new model them, and that this they would perform by drawing a ſeparate Statement of them, independant of the Bundebuſt, by determining the groſs Sum, and by aſſeſſing each Diſtrict according to its true Abilities and Extent—That the Ryott then could not be expoſed to ſudden Demands and perpetual Alarms of new Calls; and the pernicious Influence of the Mhatoot would be in all Reſpects effectually reſtrained—That if the Allowance of 2,000 Rupees per Month, annexed to the Reſident's Salary, in lieu of the Contribution of Proviſions, be included in the 3,000 Rupees which was his ſtated Salary, it was no more than his Right, if excluſive, it muſt be diſcontinued, though they were ſenſible his Motives for receiving it were no other than the Example of his Predeceſſor; and that they were inclined to believe the former Suppoſition, becauſe he only charged 1,000 Rupees in the *Mootajiil* Abſtracts, and the Salary of the Reſident was, as they underſtood, ſettled by Lord *Clive* without being recorded.

And Your Committee find, by a Minute of Select Committee, of the 26th of May 1770, That they then received an Anſwer from Mr. *Becher*, dated the 23d of May 1770, to their laſt Letter; in which he aſſures them, he ſhall endeavour to carry their Orders into Execution ſo far as depends on him—That the Charges that had uſually been defrayed from theſe Ceſſes, ſhould be reduced as far as the Nature of the Service would admit; and that the Ceſs, to be levied to defray the abſolutely neceſſary Expences, ſhould be eſtabliſhed agreeable to the Directions they had been pleaſed to give—That he could wiſh the Charge of Bearers for Engliſh Gentlemen was entirely ſtruck off; that ſuch as travelled on public Duty ought certainly to have their Expences paid by the Company; but that he could ſee no Impropriety in their being charged in the ſeparate Departments to which Gentlemen belonged—That in conformity to their Inſtructions to endeavour to leſſen the Charge of Khallauts, he had the Pleaſure to acquaint them, that it would be, that Year, reduced 108,796. 3.

That the Allowance of 2,000 Rupees per Month, which the Reſident received from the Ceſſes, ſhould be diſcontinued, as it was not included in the Rupees 3,000 per Month, 1,000 of which was charged in the *Mootajiil* Abſtracts, and the other 2,000 were included in the Charges of Molveers, Khalſhaw Servants, &c. charged monthly in the Treaſury Account, it having been ſo ſettled by Lord *Clive* and Mr. *Sykes*, but that in future it ſhould be wrote, as Reſident's Allowance—That he heartily wiſhed that the Ceſſes could be collected in a leſs oppreſſive Manner, and yield a Surplus towards the large Debt due to the Merchants.

And Your Committee having enquired, to whom the ſeveral Sums raiſed under the Head of Mhatoot, from 1766, have been paid, they find the ſame particularly ſtated in two Accounts, the one being for the Four firſt Years, tranſmitted by Mr. *Becher*, in his before-mentioned Letter of the 28th of March 1770, and the other being for the 5th and laſt Year, tranſmitted from *Moorſhedabad*, and entered on Secret Conſultations the

1ſt of February 1771, which Accounts Your Committee have annexed to this Report, N° 60 (b).

It appears, from a Statement tranſmitted with the laſt mentioned Account, as entered on Secret Conſultations the 1ſt of February 1771, [a Copy whereof is hereunto annexed in N° 60 (b)] that the whole of the Sum expended in the courſe of the Five Years before-mentioned, under the ſeveral Heads to which the Taxes called Mhatoot were applied, amounted to *Sicca* Rupees 2,172,102. 9. 19, under the following Heads:

Khallaut Bhâ	1,336,018	13	—
Pooſhtebundy	476,663	7	11
Rezum Nezarut and Rezum of 10 Annas	359,420	5	8
Sicca Rupees	2,172,102	9	19
£.S.	283,458.		

And it appears by the before-mentioned Accounts and Statement, that, in order to defray the beforementioned Expences, the ſaid Ceſſes, under the Head of Mhatoot, were frequently anticipated, and Money taken from the Treaſury of the Company, or borrowed from Merchants, for that Purpoſe, ſo that, when the ſaid Statement was cloſed, the Debt to the Treaſury, on this Account, was 692,614. 10. 7, and the Debt to Merchants was 131,323. 1. 3.

And Your Committee find, by a Minute of the Governor and Council of *Fort William*, on Conſultations of the 3d of January 1772, (a Copy whereof is hereunto annexed, N° 61) That the ſaid Governor and Council then ordered Four Balances, under the Articles of Khallaut Bhâ, Pooſhtebundy, and Rezum Nezarut, to the Amount of Rupees 509,699. 9. 20. 2, (which Your Committee ſuppoſe to be a Part of the Debt to the Treaſury before-mentioned) to be written off from the Account of the ſaid Treaſury to Loſs.

And Your Committee find, by the Minutes of Select Committee of the 9th of May 1770, (a Copy whereof is hereunto annexed, N° 62) That the ſaid Committee, deſirous of being informed whether any extraordinary Ceſſes, of the Nature of Mhatoot, were levied in the Province of *Bahar*, wrote to *James Alexander*, Eſquire, Superviſor of the ſaid Province, directing him to tranſmit a Statement of all Sums that were collected in the Province of *Bahar*, not included in the Bundebuſt, and applied to the extraordinary Charge of Government.

And Your Committee find, by a Minute of Select Committee of the 9th of June 1770, That they then received from Mr. *Alexander* an Account of Collections in the Province of *Bahar*, not included in the Bundebuſt, which Account Your Committee have annexed to this Report, and alſo the Letter of Mr. *Alexander* explaining the ſame, N° 63; and it appears from the ſaid Account, that the annual Ceſſment in this Province, of extraordinary Taxes, then amounted to Rupees 108,742. 11. 6.

And Your Committee find, by a Minute of the Governor and Council of *Fort William*, of the 18th of March 1771, That, having then opened the Packet addreſſed to the Superviſors, who were ſent out in 1769, they found therein, amongſt other Inſtructions of the Court of Directors, an Order forbidding Preſents to be made on any Occaſion whatſoever, particularly at the Time of the Poonah, other than a few Gold Rupees, or ſuch ſmall Tokens of Friendſhip and Reſpect as the ancient Cuſtom of the Empire ſhould have made neceſſary; and the Governor and Council then came to ſeveral Reſolutions, which were ſignified to the Committee of Revenue at *Moorſhedabad*, in a Letter of the ſame Date, to the following Effect:

That the honourable the Preſident ſhould receive One Khallaut, not exceeding 5,000 *Sicca* Rupees:

That the Chief of the Council at *Moorſhedabad* ſhould receive One Khallaut, not exceeding in Value 2,000 *Sicca* Rupees:

That each of the remaining Eight Members of the Board at *Calcutta*, including the Commander in Chief of the Forces, ſhould receive One Khallaut, not exceeding in Value 1,000 *Sicca* Rupees:

That the Members of Council of Revenue at *Moorſhedabad* ſhould receive One Khallaut each, not exceeding in Value 500 *Sicca* Rupees:

That no other European, of whatever Denomination, ſhould receive any Preſent at the annual Ceremony of Poonah; but as they were of Opinion that the Preſent hitherto made to the Nabob is not more than is proper for a Perſon of his Dignity, they reſolved that it ſhould not be diminiſhed:

That a Khallaut ſhould be allowed to *Mahmud Reza Khân*, not exceeding in Value 4,000 *Sicca* Rupees; and that the Expence to the inferior Officers of Government ſhould be retrenched as much as poſſible.

And Your Committee find, by a Repreſentation of *Mahmud Reza Khân*, entered on Proceedings of Committee of Revenue 26th April 1771 (a Copy whereof is hereunto annexed, N° 64) That he ſtrongly objected to the aforeſaid Diminution of Expence in Khallauts, as tending to leſſen the Dignity and Authority of the Government; to which the Preſident and Council at *Calcutta*, in a Letter dated 26th April in the ſame Year, returned the following Anſwer, videlicet;

"That, however cogent *Mahmud Reza Khân* may conſider the Arguments he makes uſe of, we cannot allow them to have the leaſt Weight with us in Contradiction to the Orders we have ſent; and that, as we behold this Matter in a quite different Light from him, we deſire that the ſaid Orders and Regulations may be ſtrictly attended to."

The Council of Control at *Moorſhedabad*, in Reply to the above Letter, dated the 9th of May in the ſame Year, recommended rather a total Abolition of the Cuſtom than a Diminution of the Expence; but by a ſubſequent Letter of the 20th of May of the ſame Year, the Governor and Council ordered the Expence of Khallauts to the Officers of the Government to be reduced to 60,000 Rupees.

And Your Committee find, That the Court of Directors having been adviſed by their Counſel, that the whole of the Mhatoot belongs to the Company, and that they may recover from each of the Servants ſeparately what he has received, by an Action, if there is Evidence to prove the Receipt, if not, by a Suit in Equity, they ordered, by a Reſolution of the ſaid Court of the 3d Day of February 1773, that Proſecutions ſhould be commenced againſt the ſeveral Perſons on whom the Company are adviſed they have Demands, on Account of the Mhatoot Tax in *Bengal*.

And Your Committee obſerving, as well from the Letter of Mr. *Becher* before-mentioned, dated the 28th of March 1770, as from the Letter of Select Committee before-mentioned of the 28th of April 1770, that there were the ſtrongeſt Reaſons to ſuppoſe that arbitrary Ceſſes, under the name of Mhatoot, were levied by the Collectors in the ſeveral Provinces, beſides what were accounted for to the Government at *Moorſhedabad*, and that the Select Committee were, on that Account, very ſolicitous to hear what Progreſs had been made by the Superviſors in this Object of Enquiry, ſince they more than ſuſpected the Reſult would lay open a moſt iniquitous Scene of Oppreſſion and Peculation as is before-mentioned; Your Committee thought it right to enquire, what Information had been tranſmitted to the Court of Directors on the Subject of Mhatoot, and extraordinary Collections made in the ſeveral Diſtricts of *Bengal* and *Bahar*; and they find, by a Letter of Mr. *Middleton* from *Dacca*, dated 18th May 1771, who

was then upon a Progreſs into the ſaid Diſtrict, that the ſaid Diſtrict had paid a large annual Mhatoot, which, in the Statement tranſmitted by him, appears to have amounted to Rupees 116,496. 10. 3.; and he adds, "that Part of the Money ſo collected was remitted in the laſt Year to *Moorſhedabad*, towards defraying the Charges of Bhâ Khallaut, and that the Remainder was diſburſed and miſapplied by the Officers of the Government at *Dacca*; but that he had then aboliſhed the Mhatoot, and that the Amount of it would be ſet forth as an Article of Increaſe in the new Settlement; and in another Letter of Mr. *Middleton*, dated 13th April 1771, he ſays, that a Company of Sepoys and 40 Burgundaſſes, retained there for the Uſe of the Collections, had, till then, been paid from a Fund accumulated under the Denomination of Mhatoot; and that the Expences of the Dauks eſtabliſhed between that Place, *Moorſhedabad*, *Chittagong*, and Part of the Way to *Calcutta*, had been defrayed in the like Manner.

And Your Committee find, That Mr. *G. G. Ducarell*, Superviſor of *Purnea*, in his Letter to *Richard Becher*, Eſquire, Reſident at the Durbar, dated 17 Auguſt 1769, repreſents, "That the Company have received a very "conſiderable Revenue from that Country, but they "have little known how it has been collected; you will "be ſurprized to hear that, by the eſtabliſhed Mode of "Collections purſued for theſe Three or Four Years "paſt, the Putta or Agreement is never preſerved be"tween the Collector and the Tenant; at the End of "the Year, wherever the Farmer knows that the latter "has made any Gain, he ſurely ſeizes it, notwithſtand"ing the Agreement being juſtly paid; by theſe Means "all Induſtry is checked, and all Confidence deſtroyed, "and neither Labourer, Farmer, Collector, and ſo up"wards to the Foujedahs, having any Truſt in each "other, it has made the whole a Chain of Rogues and "Plunderers; nor can any Confidence be reſtored but "by a long Courſe of equitable Government."

And the Superviſor of *Rungpore*, in his Letter to the ſaid *Richard Becher*, Eſquire, dated 20th Auguſt 1770, repreſents, "That the Bundebuſt of the Province of "*Rungpore* was Rupees 917,250, of which only "633,797 were remitted to the City: That 1,010,000 "was collected in the Muffuſul: That Charges had "amounted to Rupees 520,000: That the Zemindars "and Farmers had been excuſed 149,000 Rupees on "Account of the Drought; but that the poor Ryotts, "who are the People who ſhould receive every En"couragement, eſpecially in ſuch hard Times, had "benefited nothing by the Allowance; the whole "having been collected from them; and alſo 92,000 "Rupees, which *Mahmud Huſſein* put on, under the "Head of Mhatoot, and which, he believes, was "received by the Zemindars and Creatures of Govern"ment employed in the Collections."

And Mr. *Robert Wilmot*, Superviſor of *Jeſſore*, in a Letter on *Moorſhedabad* Conſultations of 29th of October 1770, repreſents, "That beſides the avowed Wages to "the Aumils in his Diſtricts, they had numberleſs Per"quiſites, the Amount totally unaſcertainable, not "conſiſting in a Percentage on the Collections, but "chiefly in Kuſooms eſtabliſhed, as to the Articles, "but not the Sums; not to mention what was gathered "under the Denomination of Salamies;" and this Superviſor ſtates the Mhatoot of his Diſtricts, at Rupees 12,191. 8, and Salamies at Rupees 1,579.

And Mr. *G. G. Ducarell*, the Superviſor of *Purnea*, in a Letter of *Moorſhedabad* Conſultations of 13 December 1770, repreſents, "That it had been annually the "Cuſtom there, even long antecedent to our coming "to the Dewannee, at the Time when the Ryotts had "nearly paid their Rents according to the Putta or "Agreement, to lay on further Aſſeſſments there called "Bharri and Gundar, (which are Words peculiar to that "Province, and have the ſame Meaning as Mhatoot in "*Bengal*) either from real or pretended Deficiencies. "—That arbitrary Fines, under the Name of Aboal "Foudigarry, were an intolerable Vexation to all Orders "of People, and one Source of that Appearance of "Poverty, which all Men in the Diſtricts are deſirous "of putting on, and conſequently a great Check to "Induſtry, by preventing thoſe who had Money from "employing it with Freedom: That theſe Fines were "farmed as Part of the Jumma or Rent Roll of each "Purgunnah, and thoſe of the Town of *Purnea* to the "Cutwall—The Farmer, who was benefited by the "Fine, was himſelf the Judge of the Delinquent, and "of the Degree of the Penalty to be inflicted, which "was levied, not according to the Nature of the "Crime, but of the Circumſtances of the Accuſed.—"That Theft and Murder were frequently com"pounded for 4 or 5 Rupees, whilſt Fornication and "Witchcraft were puniſhed with 4, or 5,000:—That "there were a particular Set of People, whoſe Pro"feſſion was the Diſcovery of Witchcraft—Thoſe Ac"cuſations in other Countries are uſually confined to the "old and impotent, here they fall generally on the rich "and ſubſtantial:—That there were alſo others, par"ticularly Women, who lived by the Diſcovery of "Fornication and Adultery; and the ſlighteſt Evi"dence was ſufficient to warrant a Fine to the Extent "of the Circumſtances of the Accuſed.—That when he "gave an Abatement to the Farmers, it was on Con"dition of their giving up, amongſt others, this moſt "oppreſſive Part of the Jumma.—That there were "then poſitive Orders to take no Fines, but ſuch as "were approved at the Sudder a Dawlet, but that an "Evil long eſtabliſhed is always difficult to eradicate. "He now and then heard of ſome Infractions of this "Order, by the Moffuſal Edmamdars, which he never "failed to puniſh in an exemplary Manner; and this "he hoped would in Time put a Stop to ſo deſtructive "a Practice."

And Mr. *George Vanſittart*, the Superviſor of *Dinagepore*, in his Letter entered on *Moorſhedabad* Conſultations of the 31ſt of December 1770, repreſents—"That Embezzlements there, the Year before, amount"ed to no leſs than *Sonat* Rupees 169,662—but "that, as great Part of it had been diſſipated amongſt "upwards of 50 Tahſildars, and their Underlings, it "was of courſe irrecoverably loſt:—That the Amount "collected was *Sonat* Rupees 2,157,318 or 1,950,000 "*Siccas*; and he believed about 1,900,000 would that "Year be realiſed (excluſive of ſome Balances of the "former Year) notwithſtanding he had remitted to the "Ryotts a Mhatoot of about 80,000 *Sicca* Rupees, "which *Ramchunder* had impoſed upon them: He "(*Ramchunder*) alſo impoſed another, amounting to "40,000, but this he had been obliged to retain for the "Security of the Revenue."

And Mr. *C. W. Boughton Rous*, in a Letter dated at *Nattore*, the 4th of June 1771, entered on *Moorſhedabad* Conſultations the 10th of June 1771, enumerates ſeveral Mhatoots (or Ceſſes) levied from Year to Year, ſince the Company's Acceſſion to the Dewannee; and he adds, "That the Multiplication of Mhatoot, which has taken "place in this Diſtrict ſince the Company's Acceſſion to "the Dewannee, has been attended with the moſt per"nicious Conſequences to Agriculture, and the Country "in general; and that the Continuance of ſuch a Syſtem "muſt inevitably end in its Deſtruction. That theſe "Taxes, arbitrarily impoſed, and oppreſſively collected, "through the Rapacity and Licentiouſneſs of the Aumils "and their Agents, have accelerated the general Decline "in Agriculture and Manufactures."

And the Superviſor of *Rajamahl*, in a Letter entered on *Moorſhedabad* Conſultations the 27th of December 1770, repreſents—"That, to the Extortion and "Rapacity of Aumils and Fouſdars, the then general "declining State of Trade ought in part to be im-

"puted;

" puted; that the Merchant, always ignorant of " the Sums he ſhould pay, was obliged to ſubmit " to whatever was impoſed on him; and that it was " a known Truth, that ſuch was the Villainy of Chokey- " dars, and others employed in the Buſineſs of the " Syer or inferior Place of Collection, that the more " rare and valuable the Goods, the more heavy and " diſproportionate was the Demand for Duties; ex- " pecting that the Proprietor, rather than ſuffer a De- " tention of his Goods, would be obliged to diſpoſe of " a Part of them to enable him to diſcharge the un- " reaſonable Demands made on him:—That it was " unneceſſary to add, that they who practiſed that " Fraud, were alſo the Purchaſers and Appraiſers; and " that their Power prevented even a fair Sale of the " Goods which they had in Effect ordered to be diſ- " poſed of in that Manner:—That he was willing to " believe, that this Species of Impoſition was entirely " baffled by his Reſidence in that Diſtrict; and that " by the Authority he had, to curb all other Frauds " and Deceits, he hoped to impreſs the Inhabitants with " a proper Senſe of the humane Intention of his Ap- " pointment, and of the Impartiality and Juſtice of the " Engliſh Government."

And Your Committee find, That the Exaction of exorbitant Intereſt for Money lent to the Zemindars and others, has been another Cauſe of Diminution of the Revenue of the Company in *Bengal*.

And Your Committee find, by a Letter of *M. R. Cawn*, entered on Select Conſultations 5th October 1765 (a Copy of which is hereunto annexed, N° 65) That the ſaid *M. R. Cawn* complains of the Loſs which the Revenue ſuſtains, by the Dependants of the Factories lending Money to the Zemindars and Talookdars, and by their protecting them on that Account from the Power of the Aumils; he therein applies to the Preſident to write to the Gentlemen of the Factories therein mentioned, that none of the Dependants of the ſaid Factories do lend Money to the Zemindars, &c. without the Knowledge of the Aumils.

And Your Committee find, That the Select Committee of *Bengal*, as appears by their Minute of the 25th of October of the ſame Year, then iſſued poſitive Orders to the Chiefs of Subordinates and commanding Officers of Brigades, prohibiting them, and others acting under them, in inferior Stations, from lending Money to the Zemindars or other Servants of Government on the Security of Lands, by Leaſe or Mortgage; and the ſaid Select Committee, by their Minute of the 31ſt of October 1766, having received Advice that this Order had been tranſgreſſed, to the great Detriment of the Collections, reſolved to enforce the ſaid Order, and directed that no Money ſhould in future be lent, except upon Reſpondentia, on any Pretence whatſoever, at higher Intereſt than 12 per Cent. per Annum; and that all Sums of Money outſtanding at an higher Premium, ſhould be recalled on the 11th Day of April following.

And Your Committee find, That Mr. *Reed*, in his Letter to the Chief and Council of Revenue at *Moorſhebabad*, dated the 20th of December 1770, repreſents, " That the exorbitant Intereſt paid for Money taken " up for Payment of Revenues fell very heavy on the " Zemindars, and often, in the End, on Government; " and was an Evil that called aloud for Remedy: That " the avowed Intereſt of 37½ per Cent. at that Place " was ſtill raiſed in the Articles of Batta and Ruſſum " on Bonds; but in ſome of the Diſtricts it was car- " ried to ſo enormous a Height as to be ſcarce cre- " dible: That no Produce of the Lands could bear " ſo great a Charge, and in the End the Zemindar " muſt be ruined, and rendered unable to pay his Re- " venue; that it had indeed been the Practice to pay " Money, ſo taken up, out of the enſuing Revenue, ſo " that in Effect the Government pays the Intereſt, and " it would be more for its Adavntage even to delay " the Collections a Month, than to receive them with " ſo heavy a future Charge."

And Mr. *Middleton*, in his Letter from *Dacca*, dated the 18th of May 1771, repreſents, " That the Country " had been greatly depopulated by the oppreſſive Prac- " tices of the Officers, to enable them to fulfil their " Engagements with Merchants, of whom they borrow " Money for Payment of the Revenue; which, he " adds, is done at a moſt exorbitant and unheard of " Premium, and that every Inconvenience reſulting " from this pernicious Cuſtom ultimately centered " with the Ryotts: who, unable to anſwer the un- " licenſed Demands which the Officers of Government " were continually making upon them, were driven to " the Neceſſity of deſerting the Country, by which " means a conſiderable Quantity of Land lies waſte " and uncultivated."

And Your Committee find, That the taking of Leaſes of Lands by the Servants of the Company, and ſometimes in Caſes where they were themſelves intruſted with the Management of the ſaid Revenues, and with the letting of the ſaid Leaſes, has been another Cauſe of the Diminution of the Revenues of the Company in *Bengal*.

It appears to Your Committee, by a Minute of General Conſultations of *Fort William*, the 31ſt July 1759, that, when the Governor and Committee let the Lands of the *Calcutta* Purgannahs for Three Years by public Auction, ſome of the Company's Servants took and leaſed a Part of the Lands of the ſaid Purgunnahs.

And Your Committee find, by a Letter of the Court of Directors, of the 23d of March 1759 (Extract of which is hereunto annexed, N° 66) That the ſaid Court then prohibited their Covenant Servants from holding any Lands, Towns, or Villages, directly or indirectly, within or without the Company's Juriſdiction; adding, " That their Reaſons for this Reſtraint were ſo obvious, " that an Explanation was unneceſſary:" But it appears, that this Letter did not arrive in *Bengal* till after the leaſing the Lands of the *Calcutta* Purgunnahs in Manner before-mentioned.

And Your Committee find, That the Court of Directors, by a Letter of the 13th of March 1761 (Extract of which is hereunto annexed, N° 67) revoked the before-mentioned Reſtrictions, and informed the Governor and Council, that, if they were perfectly ſatisfied, and no Inconveniencies could ariſe from the Company's Servants farming any Part of the newly acquired Lands, they ſhould not object to it; but that the Governor and Council muſt aſſign their Reaſons to the Court of Directors for their Obſervations.

And it appears to Your Committee, That Farms were afterwards held by the Company's Servants, both in the *Calcutta* Purgannahs, and in the Diſtricts ceded by *Coſſim Ally Khan*.

And Your Committee find, in a Letter of Mr. *Vereſt*, Superviſor of *Burdwan*, the 13th of September 1765, that the ſaid Superviſor repreſents, " That, after " the heavy Loſſes and real Detriment the firſt Outcry " had proved of, to the whole Province (of *Burdwan*) " he was greatly ſurpriſed to find, on his Arrival, that " it had been again expoſed to public Sale, however " Purchaſers had only been found for about Twenty- " two Lacks of Rupees; ſo great was the Prejudice " taken at the former Sale; and the whole of that " very conſiderably under the Jummabundy of 1169, " excepting the Farms lately held by Meſſrs. *Johnſtone*, " *Hay*, and *Bolts*, on which a great Advance was bid; " the reſt of the Province, for which there were no " Bidders, became Coſs," or fell into the Hands of Government.

And Your Committee find, in a Letter of the Court of Directors, of the 17th of May 1766 (Extract of which is hereunto annexed, N° 68) That the ſaid Court

Court of Directors, in anſwer to the before-mentioned Paragraph of Mr. *Vereliſt*'s Letter, expreſſed themſelves in the following Manner: "We have on a former "Occaſion, in our Letter of the 13th of March 1761, "Par. 57, permitted our Servants to bid at the pub-"lic Sale of the *Calcutta* Lands, but we could not "conceive ſuch an Indulgence could ever be conſtrued "to admit Servants employed in the Collection of the "Revenues of a Province, to ſelect out the moſt pro-"fitable Lands for themſelves; for ſuch is the Light "in which this Tranſaction appears to us; and it is "one more ſtriking Proof of the general Corruption, "with which all Ranks were tainted, and of the ill "uſe that has been made of every Indulgence: We "direct a ſtrict Scrutiny into this Affair, and if it "proves true, that you will make a proper Example "of the Offenders by diſmiſſing them our Service.— "This Tranſaction convinces us of the Neceſſity of "ſhutting the Door to Abuſes, and we thereupon "poſitively order, that no covenanted Servant, or "Engliſhman, reſiding under our Protection, ſhall be "ſuffered to hold any Land for his own Account, "directly or indirectly, in his own Name, or that of "others, or to be concerned in any Farms or Revenues "whatſoever."

And Your Committee find, in the before-mentioned Letter of *M. R. Khán*, entered on Select Conſultations, 5th October 1765, That the ſaid *M. R. Khán*, therein applied to the Preſident to write to the Gentlemen of certain Factories therein mentioned, that none of the Dependants of the ſaid Factories ſhould hold any Farms, or interfere in the Affairs of the Country.

And Your Committee find, by the before-mentioned Minute of Select Committee, of the 5th of October 1765, That in conſequence of the before-mentioned Repreſentation of *M. R. Khán*, the Select Committee prohibited the Servants of the Company from holding Lands.

Your Committee don't find, in the Correſpondence of the Company, any Evidence to ſhew, that the Servants of the Company in *Bengal* hold Lands at preſent in their own Names; but they have met with Circumſtances which afford Ground to ſuſpect that the Company's Servants ſometimes ſhare with their Banyans in the Profits of Lands rented by them, and in one Inſtance, which they will mention hereafter, they find that this Practice is directly aſſerted by the Banyan who held the Land.

And to ſhew to the Houſe in what Manner many of the Abuſes before-mentioned ſtill exiſt in *Bengal*, to the Diminution of the Company's Revenues, and the Oppreſſion of the Country, a Copy of the Conſultations of the Council of Revenue at *Moorſhedabad*, from the 2d of September 1771 to the 23d of March 1772, reſpecting the Conduct of one of His Majeſty's Britiſh Subjects employed in the Company's Service in *Bengal*, was produced to Your Committee: It contains the Complaints of the Superviſor of the Diſtrict of *Rungpore*, againſt the ſaid Subject, for impriſoning the Zemindars and their Naibs—It contains the Proceedings of the ſaid Council of Revenue, under the Direction of the Governor and Council of *Fort William*, to bring the ſaid Subject to a Trial before a Court Martial, for Diſobedience of Orders; of which Your Committee find he was acquitted by the ſaid Court Martial—It contains the ſeveral Arzes or Petitions of the Zemindars, Farmers, and Natives of *Rungpore*, accuſing the ſaid Subject of Extortion and Oppreſſion, in various Inſtances, to the Detriment of the Revenue—It contains the Enquiries made by the ſaid Council of Revenue, under the Direction of the Governor and Council at *Calcutta*, into the Complaints exhibited by the Zemindars, Farmers, and Natives, againſt the ſaid Subject, and the Depoſitions of the Natives, who were examined on Oath, and frequently in the Preſence of the Accuſed, in Support of theſe Charges.

The ſeveral Allegations contained in the ſaid Arzes or Petitions, or in the ſaid Depoſitions, are, that the Perſons ſo accuſed, having agreed to accept 5 per Cent. Intereſt per Menſum, for Money lent by him to the Parties before-mentioned, he afterwards raiſed the ſame to 14 per Cent. per Menſum, and enforced the Payment thereof by Acts of Cruelty and Oppreſſion—That a Mhatoot of 75,000 Rupees was eſtabliſhed in the Diſtrict of *Rungpore*, by the Intervention of his Banyan, called *Conge Bahara Holdar*, and Part of it collected in his Maſter's Name, and received by him; of which Mhatoot was openly paid into the public Cutcherie and entered in the Officers Books—That the Perſon ſo accuſed ſhared in the Profits of Farms held by his Banyan—That the Perſon ſo accuſed appointed his Servants and Dependants to act in a judicial Court of Fouzdary—That *Cheton Sirdar*, who was in the Service of the Accuſed, made frequent Excurſions into the Province, attended by Sepoys; in which Excurſions they ſeized and bound the Ryotts, and, by falſely accuſing them of Theft, Adultery, Robbery, and other Crimes, extorted from them great Sums of Money, and vaſt Quantities of other valuable Effects—That whole Villages had been plundered by them; and that in particular the ſubſtantial Ryotts were their cuſtomary Prey, and that to poſſeſs Ten Ploughs was a Crime, or Reaſon ſufficient for being ſo plundered—And, laſtly, the Proceedings above-mentioned contain an Enquiry into the Conduct of the before-mentioned Superviſor of *Rungpore*, and other Perſons therein mentioned, in conſequence of a Charge brought againſt them for improper Conduct in leaſing the Lands of the Diſtrict of *Rungpore*.

Your Committee think proper to obſerve, that the Proceedings of the Council of Revenue, in the Caſe above-mentioned, were not finiſhed when the laſt Ships were diſpatched from *Bengal*—The Party accuſed had not then made his Defence; and theſe Proceedings were not in the Nature of a Trial, the Council of the Revenue at *Moorſhedabad*, before whom they were had, having no Power for that Purpoſe, but of an Enquiry to inveſtigate the Facts ſo alleged.

Your Committee have not annexed to this Report, the Proceedings of the Council of Revenue before-mentioned, nor any Papers relative thereto, which are numerous and long; thinking, that they may more properly be brought before the Houſe ſeparately, if, upon the before-mentioned Repreſentation of the Caſe to which they relate, the Houſe ſhall think it proper to order any further Proceedings thereupon.

And, laſtly, Your Committee enquired, whether there was any Evidence in the Books or Correſpondence of the Company, to ſhew that any other of His Majeſty's Britiſh Subjects had committed the like Offences; and Mr. *Wilks* informed Your Committee, that he had not found, in the Books and Correſpondence of the Company, Evidence ſufficient to charge any other Britiſh Subject with the like Offences.

And Your Committee think proper here to obſerve, That in this and their former Reports, they have not ſtated any Facts, but ſuch as they found in the Books or Correſpondence of the Company, which they carefully examined for that Purpoſe; or ſuch as appeared to them to be proved by other Evidence laid before them; but in Caſes where it was neceſſary for them to prove that any particular Fact or Information was not to be found in the Books or Correſpondence of the Company, they have been forced to rely on the Evidence of the ſworn Servants of the Company, who, in their reſpective Departments, muſt be preſumed to know all that is contained therein; for it was impoſſible for Your Committee to peruſe all the Books and Correſpondence to be found at the *India* Houſe, that anyways relate to the Concerns of the Company, during the many Years to which their Enquiry extends.

Your Committee have thus reported all they have hitherto found material in the Books and Correſpondence of the Company, or in any Evidence laid before them concerning the State and Management of the Revenues lately obtained in the Provinces of *Bengal* and *Bahar*: They have alſo prepared a Report upon that Part of the Management of the Company's Affairs at Home that reſpects their Freight and Demorage, which Report they will lay before the Houſe forthwith; and they are proceeding, in purſuance of the Order of the Houſe, to enquire further into the Situation of the Company's Affairs, and particularly how far the ſame have been affected by the Management of the Company and their Servants, both at Home and Abroad, and they will report, from Time to Time, what they find material with reſpect to the ſeveral other Objects that fall under this extenſive Head of Enquiry.

APPENDIX.

N° 1.

REVENUES arising from the different Provinces and Purgunnahs of *Soobah Bahar*, for the Year 1173 to Auguſt 1174, *Bengal* Style, or from September 1766 to Auguſt 1767.

Sircars, Pergunnahs, Mahalls, Moozas, &c.	Fougedars Ennamdars, &c.	September 1766.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	Auguſt.	Total Amount.
Sirkar Shawbad	Noorul Hoſſein Cawn	40000 — —	40000	60000	70000	70000	24639 9 6	40000 — —	40000	60000 —	70000	70000	24629 — —	609268 9 6
Pergun. Serreſs Cutumbah, &c.	Meer Neuky Ally Cawn	20000 — —	20000	55000	55000	56000	40000 — —	20000 — —	25000	33000 —	33000	33000	20000 — —	410000 — —
D° Sarſaram	Harab Ally Cawn	25000 — —	25000	35000	35000	37000	30500 — —	25000 — —	25000	35000 —	35000	37000	30500 — —	375000 — —
D° Harroul Moſſouda	Royſook Laul	11000 — —	11000	12000	15000	20000	20000 — —	8000 — —	8000	10650 —	10650	10650	10636 — —	147586 — —
D° Shawpoor Moner Hunkhaſmer	Hyhomut Ally	8000 — —	8000	15000	15000	5000	5500 — —	5000 — —	7000	7000 —	8000	6000	4254 14 9	93754 14 9
D° Sunwar, &c.	Neerjut Sing	38000 — —	48000	74000	79000	72500	69000 — —	29000 — —	29000	38000 —	37000	34000	24576 14 6	571576 14 6
D° Ellatch and Maulda	Shed Ram	10000 — —	10000	15000	16000	16000	10287 — —	5000 — —	5000	8000 —	8000	7000	5605 1 6	115890 1 6
D° Havelly Azimbad	Small Beg	500 — —	500	1000	1000	2125	2125 — —	3000 — —	4000	4250 —	3500	3500	3500 — —	29000 — —
D° Thellarah	Mahomed Madah	10000 — —	15000	20000	20000	15000	11350 — —	4000 — —	7000	6000 —	5000	5000	3450 — 6	121800 — 6
D° Havelly Bahar	Nunderam	2500 — —	6000	7000	6000	3500	2388 — —	1000 — —	1500	2000 —	2000	1500	1130 — —	36518 — —
D° D° Mongheer	Warris Ally Cawn	1000 — —	2000	3000	2500	2000	1022 10 3	1000 — —	2000	3000 —	2500	2000	1022 10 —	23045 4 3
D° Kharacpoor, &c.	Meer Abhoo Taleb	11000 — —	12000	17000	18000	16000	11000 — —	5000 — —	7000	9000 —	9000	7000	5461 2 —	127461 2 —
Sirkar Serang	Buryar Sing	54000 — —	55000	128000	123000	100000	59003 13 —	52000 — —	72000	81000 —	82000	31000	28000 — —	865003 13 —
Pergunnah Havelly Adgeepoor	Bhal Kiſſen Puttuck	10000 — —	10000	19000	15000	8000	5460 12 9	6000 — —	7000	11000 —	11000	5000	5000 — —	112460 12 9
Mulky Meliah, &c.	Madoram	10000 — —	15000	20000	20000	16000	15305 1 3	11600 — —	15000	15000 —	10000	7000	5070 — —	159975 1 3
Pergunnah Beſſarah	Meerjah Mahomed Ally	20000 — —	25000	30000	35000	35000	25200 9 —	17000 — —	25000	25000 —	20000	15000	11407 — —	283697 9 —
D° Sareſſah	Hamhood Hoſſein	3503 — —	5000	7000	6500	5000	3088 3 —	2500 — —	3000	5000 —	4500	3000	2058 12 9	50146 15 9
D° Mhaſſy Sirkar Champaran, &c.	Sheik Abdah Shakoor	25000 — —	25000	70000	70000	70000	25620 — —	15000 — —	40000	40000 —	40000	40000	15400 — —	476000 — —
D° Nurhaut & Somoy	Rajah Warris Ally	38000 — —	38000	64000	64000	78000	28188 9 9	19000 — —	28000	38000 —	38000	19000	13000 — —	465188 9 9
Sirkar Terhaut	Holly Ullah	10000 — —	20000	23000	21000	20000	14137 15 6	11000 — —	12500	13500 —	12500	11500	11092 — —	189229 15 6
Pergunnah Ekoll	Mhody	4024 — —	4024	10000	10000	10000	10000 — —	2014 13 6	3000	3000 —	3000	3000	2000 — —	64062 13 6
D° Ghovaſpoor	Mockrum Ally Cawn	5000 — —	11000	12000	12000	12000	4838 1 3	4000 — —	6000	6000 —	6000	4000	2419 — —	85257 1 3
Mahall Churzurb	—— ——	2302 — —	2392	2392	2392	2392	2392 — —	2392 — —	2392	2391 10	2392	2392	2392 — —	28793 10 —
Nuzuranut Khotby Ottendeſh	—— ——	1250 — —	1250	1250	1250	1250	1250 — —	1250 — —	1250	1250 —	1250	1250	1250 — —	15000 — —
Mahall Jagheer Sirkar	—— ——	15000 — —	15000	30000	30000	25000	20271 — —	12000 — —	12000	25000 —	26500	20000	15422 10 9	240693 10 9
Mahullut Nuzzery Sabek	—— ——	6000 — —	7000	8000	8000	8000	6864 2 6	3000 — —	4000	5500 —	5500	5000	2374 8 3	69236 10 9
Perg. Sanda & Balich	—— ——	2000 — —	2000	3000	4000	4000	2318 8 —	600 — —	600	1700 —	1700	1600	542 14 —	24061 6 —
Mhallaut Nuzzery Darin Vellah	—— ——	9000 — —	11000	12000	13000	13000	9791 9 6	6000 — —	7000	9000 —	9000	9000	5194 8 —	112986 1 6
Japah Mudwa	Bryar Sing & Bundoo Sing	2500 — —	3000	6000	7000	6000	2500 — —	2000 — —	2000	4000 —	5000	3000	1983 2 —	44983 2 —

Mahall Burdurkah			2500	2500	2500	2500	2500	2500	2500	2500	2500	2500	2500	2500	2500	30000		
Dehat Jaffyl Houzore			5000	8000	10000	11000	8000	5820	3000	4000	5000	4500	3500	3909	13	9	71729	13	9
Pergunnah Ghoia Mannpoor			201	300	200	300	250	270	200	301	200	300	250	250			3002		
D° Rutty and Gursind		Shaw Ally	2000	3000	5000	5000	3000	2416	4	1500	2500	3500	2500	2030	1611		34027	4	
Mouza Abdulkhaderpoor			50	50	125	125	100	50		50	50	125	125	100	50		1000		
Mouza Kanella			25	35	40	34	25	30		15	20	25	10	15	10	4	284	4	
Rampore Mhone			10	15	20	15	12	14		6	7	8	6	8	7	9	128	9	
Mouza Nauty			50	75	85	55	60	51		25	35	45	30	30	23	7	564	7	
D° Mouzaphurpoor Burka			20	30	35	15	20	13		10	15	14	10	10	10		207		
Govindpoor Kottob			15	20	25	17	15	11	7	7	9	10	8	9	8		154	7	
Mahal Badlah			70	70	150	150	150	150		150	150	150	150	80	87	8	1507	8	
D° Whad Ally Cawn			33	33	33	33	33	33		11	11	11	11	11	10	4	263	4	
Mouza Jowry			80	105	130	130	105	94		50	60	70	55	45	41	15	565	15	
Mahall Nutjumutdyn Gunge			75	75	75	75	75	75		75	75	75	75	75	75		900		
Pergunnah Rottas			1000	1500	2500	1500	1500	1000		500	1500	1500	1500	500	500		15000		
Coel Gunge			3000	3000	3000	3000	3000	3000		3000	3000	3000	3000	3000	3000		36000		
Mouza Hassenah			600	700	800	900	900	882		400	600	600	600	500	485	15	7967	15	
Khas Nabyisy			61	61	61	61	61	61		61	61	61	61	61	66	13	737	13	
Monick Chouck, &c.			100	125	145	175	111	110		80	95	100	75	66	55		1177		
Japeh Nakhas			78	78	78	78	78	78		78	78	78	78	78	78	5	936	5	
Talook Debejah Sing			500	600	800	900	900	549	5	300	400	600	600	600	337	1	7086	6	
Mahall Nuzzer Ally Cawn			200	350	400	450	400	285	13 6	150	200	250	300	300	190		3475	13	
D° Bujunhoy			85	85	85	85	85	85		85	85	85	85	85	84		1019		
Pergunnah Cundore			600	800	900	600	650	546		300	400	500	300	300	247	13	6143	13	
Mahall Gollam Russool Cawn			200	450	480	450	450	197		50	125	150	150	150	107	4	2929	4	
Mouza Domrah			30	50	50	50	50	34		10	17	17	17	17	9	5	351	5	
Mahall Allaud Ally Cawn			40	50	70	100	115	70	14 6	20	30	40	30	17	10		592	14	
D° Seyed Mahomed Cawn			10	25	25	25	15	14		10	25	25	25	15	13	9	227	9	
D° Sadahrutt			100	175	175	175	175	175		175	175	175	100	100	100		1800		
Moydy Gunge			101	150	200	250	250	250		250	250	250	150	150	150		2501		
Boycontpoor			25	60	67	60	60	15		25	60	67	60	60	15	9	574	9	
Mahall Gose Cawn			350	350	500	500	500	446	4	200	300	300	300	250	238	9	4234	4	9
D° Aman Ally Cawn			40	50	70	65	55	40		20	20	30	34	20	20	5	464	5	6
D° Sultan Mamood			16	30	30	30	30	15		5	10	10	10	10	5	5	201	5	
D° Gollam Hussein Cawn			250	400	450	450	350	255		200	225	275	250	250	236	6	3591	6	
D° Carim Dhad Cawn			40	6 80	80	80	80	39		17	25	25	25	25	15	11	531	11	6
			412,221	6 470,643	788,996	804,015	752,427	483,683	9 3	326,891	13 6	418,656	522,112	10 519,622	412,579	274,428	15 9	6,186,276	1	

A true Copy.

John Annis, Assistant Auditor of *Indian* Accounts.

N° 2.

Copy of the 36th, 37th, and 38th Paragraphs of the General Letter from the Court of Directors of the *East India* Company, to the Preſident and Council at *Fort William*, in *Bengal*, dated the 10th of April 1771.

Par. 36. WHEN we advert to the Encomiums you have paſſed on your own Abilities and Prudence, and on your Attention to the Company's Intereſt (in the Expoſtulations you have thought proper to make on our Appointment of Commiſſioners to ſuperintend our General Affairs in *India*) we cannot but obſerve with Aſtoniſhment, that an Event of ſo much Importance as the Death of the Nabob *Syf-ul Dowlah*, and the Eſtabliſhment of a Succeſſor in ſo great a Degree of Non-age, ſhould not have been attended with thoſe Advantages for the Company, which ſuch a Circumſtance offered to your View.

37. We mean not here to diſapprove the preſerving the Succeſſion in the Family of *Mir Jaffier*; on the contrary, both Juſtice and Policy recommend a Meaſure which at once correſponds with the Cuſtoms and Inclinations of the People of *Bengal*: But when we conſider the State of Minority of the New Subah, we know not on what Grounds it could have been thought neceſſary to continue to him the Stipend allotted to his adult Predeceſſors.

38. Convinced as we are, that an Allowance of Sixteen Lacks per Annum will be ſufficient for the Support of the Nabob's State and Rank, while a Minor; we muſt conſider every Addition thereto as ſo much to be waſted on a Herd of Paraſites and Sycophants, who will continually ſurround him; or at leaſt be hoarded up; a Conſequence ſtill more pernicious to the Company. You are therefore, during the Non-age of the Nabob, to reduce his Annual Stipend to Sixteen Lacks of Rupees; and this we have the greater Reaſon to require, as we find ourſelves ſubjected to the Payment of large Sums, due from the Revenues of the Dewanny, before the Company became poſſeſſed thereof, on Account of the Navy Donation, and the Arrears of that to the Army; the Balance due for Reſtitution to Europeans; Colonel *Munro*'s Demand of Two Lacks; the Debt due to *Bolackidaſs*; and the Annual Sum of One Lack, for Ten Years, which we have agreed to pay to *Juggat Seat*; all which preſs on us with ſuch united Force, that our Treaſury will be unable to ſatisfy theſe ſeveral Demands, without wounding our Commercial Intereſts, and endangering our Poſſeſſions in *Bengal*. Being once relieved from this Load of Incumbrances, the Savings we may expect from this Reduction will properly become a Fund for Military Exigencies; which Fund being ſolely applicable to the Defence of the Provinces, will contribute no leſs to the Nabob's future Benefit, than to that of the Company.

Copy of the 39th, 40th, and 41ſt Paragraphs of the General Letter from the Court of Directors of the *East India* Company, to the Preſident and Council at *Fort William* in *Bengal*, dated the 10th April 1771.

Par. 39. At a Time when every juſtifiable Meaſure ſhould be adopted for availing the Public, and the Company, of all the Advantage we had in Proſpect from our Poſſeſſion of the Dewanny, we cannot but reflect on the Diſſipation of a conſiderable Part thereof, by the Allowances to the Nabob's Miniſters.

40. And here we muſt obſerve, that, how great ſoever the Application of *Mahomet Reza Cawn*, and his Adherence to the Company's Intereſt, may have been, his Rewards have been more than adequate thereto: And, as the Buſineſs of the Collections of our Revenues, when they ſhall have been thoroughly inveſtigated by the Superviſors appointed for that Purpoſe, will require little or no Aſſiſtance from that Miniſter, we muſt deem the Continuance of his preſent Salary as a Waſte of thoſe Reſources which are become ſo eſſentially neceſſary both for the Security of our Poſſeſſions, and the Extenſion of your Inveſtments: It is therefore our Pleaſure, that the Annual Allowance of Nine Lacks, which he has hitherto enjoyed, be no longer continued to him; but as the Minority of the Nabob will make it requiſite for you to appoint, as his Guardian, a Perſon of Experience in the Affairs of Government, and of approved Attachment to the Company's Intereſts, your Choice muſt reſt on *Mahomet Reza Cawn*; and you are to allow him, whilſt in that Station, a Salary of Five Lacks of Rupees per Annum; which we conſider, not only as ſuitable to ſuch Station, but as a munificent Reward for the Services he may render the Company in the Execution of his Office.

41. The Annual Allowance to *Juggat Seat*, as Aſſiſtant to *Mahomet Reza Cawn*, has been a Drain on our Revenues, without the leaſt Benefit from his Adminiſtration; for we are well aſſured that he has never afforded us a ſingle Inſtance of Service: His Allowance therefore muſt be immediately ſtruck off. But with regard to *Roy-doolub*, though we cannot expect from him any Services equal to his preſent Appointment, yet, in Conſideration of the Part he has long held in the Affairs of Government, and his advanced Age, we are diſpoſed to continue the Salary he now enjoys; but on his Death, this Allowance is not to be given to any Perſon whatever.

N° 3.

Order of Select Committee at *Bengal*, the 31ſt December 1766, for ſettling 12 Lacks on the Miniſters.

Fort William, the 31ſt December 1766.

At a Select Committee; PRESENT,
The Right honourable Lord *Clive*, Preſident,
Harry Verelſt, Eſquire,
Brigadier General *Carnac*,
Francis Sykes, Eſquire.

MAHOMED Reza Cawn repreſenting to us the great Expence which he neceſſarily incurs in ſupporting the Dignity and Influence of his Station; an Expence which he has hitherto defrayed by receiving thoſe Perquiſites and Emoluments uſually annexed to his Office; and deſiring that we will now aſſign to him a ſtated Salary and Proviſion, which he thinks will prove more honourable to himſelf, and advantageous to the Revenue:

And the Committee taking into ſerious Conſideration the great Importance of *Mahomed Reza Cawn*'s particular Station, which is that of Naib Dewan and Prime Miniſter; the extraordinary Zeal and Ability he has ſhewn in the Diſcharge of his Office; the Expediency of maintaining him in the full Influence due to his Rank, and the Benefit to the Revenue that will accrue from cutting off all ſecret Advantages and Perquiſites, which ſo evidently open a Door to manifold Acts of Fraud and Oppreſſion:

Reſolved, That in lieu of all the Perquiſites and Emoluments hitherto received by *Mahomed Reza Cawn* and the other Miniſters, agreeably to the Cuſtom of the Country, there ſhall in future be aſſigned for their Maintenance and Support, an Annual Salary of 12 Lacks of Rupees; the ſame to be deducted from the Monthly Collections, and divided between *Mahomed Reza Cawn*, *Roy Dullub*, and *Setabroy*, in ſuch Manner, and in ſuch Proportions, as ſhall be ſettled by the Right honourable the Preſident and them: Payment to commence on the laſt Day of January next.

N° 4.

Extract of *Bengal* Select Conſultations, dated 26th of May 1770, containing Orders for Stoppages to be made out of Stipends on Account of the Famine.

IT appearing to the Committee highly neceſſary and reaſonable, that the Tribute, Stipends, and all extraordinary Iſſues whatever, ſhould give place to the more urgent Calls of Government;

Reſolved, That Mr. *Becher* be directed to withhold, at leaſt, 30 Lacks from the Tribute, and other Allowances, between this Period and the 17th October; ſo that the Receipts and Diſburſements may have ſome Proportion to each other; that he be informed, with the Aſſiſtance of this reſerved Sum we expect he will continue to pay the Brigade at *Barrumpore*, the Garriſon at *Monghyr*, and all other Charges of his Department; and that the Civil and Military Charges of the Preſidency are the utmoſt which can be defrayed from the Treaſury of *Calcutta*.

In conſequence of theſe Reſolutions,

Agreed, The following Letter be wrote to Mr. *Becher*.

To *Richard Becher*, Eſquire, Reſident at the Durbar.

With Concern we obſerve the great and alarming Diſproportion of your Receipts to your Diſburſements, and at the ſame Time we lament the Calamities which have attended this Country. We have no Conſolation, or Reſource, but in the Hopes of better and more favourable Seaſons. In the meanwhile we muſt ſtruggle with our Neceſſities, and endeavour by all poſſible Retrenchments and Stoppages to reduce our Diſburſements within the narroweſt Limits. In Conjunctures like this, Neceſſity compels us to make the Conveniencies of Dependants, and even the Letter of Engagements, ſubſervient to the Exigencies of the State. The Miniſter who enjoys ſuch great Appointments, ought more particularly to give way to the Times; and it would be a ridiculous and unprecedented Maxim to regard any Tribute, or Stipend, before the Support of our own Government. The exact Sum which ſhould be withheld from each Article we would not preciſely determine; but we expect that you will, at leaſt, keep back Thirty Lacks between this Period and the 17th October, that Sum being no more than common Prudence dictates we ſhould retain in our Hands, to bring our Funds and Expences on ſome Equality; and the more eſpecially ſince the Expences are certain, and the Funds precarious.

Extract of a Letter from *Richard Becher*, Eſquire, to the Select Committee at *Bengal*, in Reply to the above; dated *Moidepore*, the 1ſt June 1770.

The Orders you are pleaſed to give, that the Stipends and Allowances ſhall be kept, at leaſt, 30 Lacks in Arrears, from this Period to the 17 October next, have been communicated to *Mahomed Reza Cawn*, and ſhall be ſtrictly adhered to by me.

N° 5.

Extract of *Bengal* General Conſultations, dated 14th of April 1766, concerning Allowance to *Juggut Seet.*

Fort William, the 14th April 1766.

At a Conſultation; PRESENT,

Harry Verelſt, Eſq; Preſident,
Randolph Marriott,
Hugh Watts,
Claud Ruſſell,
William Alderſey,
Thomas Kelſall,
Charles Floyer, Eſqrs;

Lord *Clive* and General *Carnac* abſent, up the Country.

Mr. *Sumner* indiſpoſed.

LETTER from Lord *Clive*, General *Carnac*, and Mr. *Sykes*, at *Mootygyl*, dated the 6th Inſtant, read, acquainting us that the two *Seats*, Sons of thoſe who were cut off by *Coſſim Ally Cawn*, and fell a Sacrifice to their Attachment to the Engliſh Company, have laid before them a Claim, amounting to between Fifty and Sixty Lacks of Rupees, Thirty Lacks of which having been lent to the Jemmedars, they do not think the Government anſwerable for; but that their Claim of Twenty-one Lacks, which were lent to the Nabob *Meer Jaffier*, for the Support of his and the Engliſh Army, they are of Opinion is juſt and reaſonable: However, as it would be inconſiſtent with Equity, now that the Revenues of the Country are appropriated to the Company, to propoſe that the Nabob ſhould pay the whole, they have thought proper to agree, provided we have no Objection, that the ſaid Sum ſhould be diſcharged by the Company and by the Nabob, in equal Payments, within the Space of Ten Years; viz. One Lack of Rupees per Annum each, for the firſt Nine Years, and One Lack and an Half each, for the Tenth or laſt Year.

The Board entirely concur in Sentiments with Lord *Clive*, General *Carnac*, and Mr. *Sykes*, reſpecting the Juſtneſs of the *Seats'* Claim to Twenty-one Lacks of Rupees lent to the late Nabob *Meer Jaffier*, for the Support of his and the Engliſh Army; and think that the Means they have propoſed for the Payment of it, in equal Proportions, by the Company and the Nabob, at certain ſtated Periods, are very fair and equitable. With reſpect to the Thirty Lacks of Rupees lent to the Jemmedars, we are of Opinion they can only be conſidered in the Light of a private Loan, and therefore that the Government or Company are by no Means anſwerable for the ſame.

Extract of the Company's Letter to the Select Committee at *Calcutta*, dated 16th May 1768.

13. We approve the Agreement you made, jointly with the Nabob, to diſcharge the Debt due from the Government to the *Seats:* That Family, who have ſuffered ſo much in our Cauſe, are peculiarly entitled to our Protection.

EXTRACT

EXTRACT of the *Fort William* General Conſultations, dated 29th January 1772.

Dr. Statement of the Debt due to *Jugget Seet*, ſhewing how much of it has been to this Day. Cr.

To Amount due to *Jugget Seet*, which was agreed to be paid him in the Space of Ten Years, in Annual Payments of 105,000 each, as follows:			By ſundry Payments to the 19th of Poos, *Bengal* Year 1178.		
By the Nabob - - - - -	1,050,000		From the Nabob - - - - -		515,000 — —
By the honourable Company - -	1,050,000		From the honourable Company - - -		546,375 12 —
				1,061,375 12 —	
			By Balance due		
			From the Nabob - - -	535,000 — —	
			From the honourable Company	503,624 4 —	
				1,038,624 4 —	
		2,100,000 — —			2,100,000 — —
			N. B. Of the above Balance there is due from the Nabob,		
			To the End of the preſent Year 1178 - - - - - -	1,115,000 — —	
			From the Beginning of 1179 to the End of 1182 - - -	420,000 — —	
					535,000 — —
			From the honourable Company to the End of the preſent *Bengal* Year 1178 - - - - -	836,244 — —	
			From the Beginning of the *Bengal* Year 1179 to the End of 1182 - - - -	420,000 — —	
					503,624 4 —
					1,038,624 4 —

Moorſhedabad, the 31ſt December 1771.

Errors excepted.

Compared, as far as regards the Company's Proportion, with the Books in the Accomptant's Office.

Charles Croftes, Accomptant.

N° 6.

Extract from the *Bengal* Conſultations, in the Secret Department, dated 15th November 1764, relative to the Navy Donation.

At a Conſultation at *Bengal*, 15th November 1764, in the Secret Department.

PRESENT,

The honourable *Henry Van Sittart*, Eſquire, Preſident,
John Spencer, Eſquire,
Charles Stafford Playdell, Eſquire,
Warren Haſtings, Eſquire,
John Johnſtone, Eſquire,
Randolph Marriott, Eſquire,
Samuel Middleton, Eſquire,
Ralph Leyceſter, Eſquire.

RECEIVED a Letter from Commodore *Tinker*, encloſing the Tranſlation of a Letter from the Nabob, with a Grant of 12 ½ Lacks of Rupees, which he has granted to the Squadron, in Conſideration of their Services; and requeſting our Aſſiſtance for procuring the Payment thereof agreeably to the Terms.

Read the Papers encloſed as follow:

Tranſlation of a Letter from the Nabob to Mr. *Tinker*, dated 8th October 1764.

Whereas you arrived here in occaſionable Time, and afforded me your Aſſiſtance, I have herewith ſent you encloſed a Paper for 12,50,000 Rupees, which will be paid you according to Agreement. Whatever is right you will take for yourſelf, and the reſt you will divide in a proper Manner among the Squadron.

A true Copy of the Tranſlation,
Bladen Tinker.

Account of Donation Money to be paid to the Sea Forces with Commodore *Tinker*, from the Beginning of the Month of Aſſin, of the *Bengal* Year 1171 (the Middle of September 1764) to the End of the Year 1173 (the Middle of April 1764.)

	Rupees.
From the Beginning of Poos to the End of Maug 1171 (from the Middle of Dec. 1764, to the Middle of Feb. 1765) -	312,500
In the Month of Bandan 1172 (from the Middle of Auguſt to the Middle of Sept. 1765) - - - - - - -	312,500
In the Month of Maug 1172 (from the Middle of January to the Middle of Feb. 1766) - - - - - - -	312,500
In the Month of Bandan 1173 (from the Middle of Auguſt to the Middle of Sept. 1766) - - - - - - -	150,000
In the Month of Maug 1173 (from the Middle of January to the Middle of Feb. 1767 - - - - - - -	162,500
Rupees	12,50,000

Dated 8th Oct. 1764.

A true Copy of the Tranſlation,
Bladen Tinker.

Agreed, We acquaint the Commodore, that we are glad the Nabob has thought proper to conſider the Services of the Squadron; and ſo far as it may appear to us in his Power, conſiſtent with the Performance of the Engagements of his Treaty, that Mr. *Tinker* may depend on our Aſſiſtance for procuring the punctual Payment of the Grant he has paſſed. Further, repeating our Acknowledgements to him for the Readineſs he has teſtified in co-operating with us for the Company's Service ſince he came to *Bengal*, and requeſting he will communicate our Thanks alſo to all the Officers and Men of the Squadron.

N° 7.

Extract of the Company's General Letter to *Bengal*, dated the 26th April 1765.

IT is currently reported here, that Letters are received by the *Duke of Albany*, which make mention of an Agreement between the Nabob *Meer Jaffier*, and our late Governor and Council, ſince the Treaty concluded with him on the 10th July 1763; by which it is ſtipulated, that the preſent Nabob ſhall pay, over and above the 40 Lacks for the Company mentioned in that Treaty, 40 Lacks by way of Reſtitution, to make good the Loſſes of private Perſons, beſides 25 Lacks to the Army, and 12 Lacks to the Navy, not named in that Treaty; making together the enormous Sum of 107 Lacks of Rupees, which is above One million Three hundred thouſand Pounds Sterling.

It is a very extraordinary Circumſtance, that there is no Mention made, in any of the Letters from our late Governor and Council, of what Sum was to be given by the Nabob to make good the private Loſſes; although in their Letter of the 27th of September 1764, they ſay they have regulated the Payment of the Reſtitution to the Merchants, which implies the being in Poſſeſſion of a Fund for that Purpoſe; but we muſt ſuppoſe, if the Reports as to the Sums ſtipulated to be given for this Uſe, and alſo by way of Donation to the Army and Navy, are true, that they purpoſely omitted to acquaint us of the particular Amount, from an Apprehenſion, that we could never approve of an Agreement with the Nabob of this Conſequence, and for ſuch exceſſive large Sums of Money, without adviſing us thereof, and giving us very good Reaſons for a Proceeding which ſo nearly affects the Honour and Intereſt of the Company. Indeed, when we conſider the preſent State of the Country, involved for Years paſt in continual Wars, and drained of its Riches and the Blood of its Inhabitants, it is impoſſible for us to ſuppoſe our own Servants capable of adding ſo greatly to its Miſeries, by compelling, or even perſuading, the Nabob to pay ſuch exorbitant Sums of Money; and at a Time when, by all Accounts, he is himſelf in the greateſt Diſtreſs. Be this as it may, we do expect and require from you a particular Account of every Sum

received

received from the Nabob by way of Donation, or under any other Denomination, by any and each of our Servants, Civil and Military, whether by Agreement in Writing or otherwiſe, in what Manner it was obtained, and for what Services; and that you immediately tranſmit to us Copies of all ſuch Agreements, and the particular Account of Loſſes given in by each Individual, together with what Proportion has been already paid; and we poſitively forbid any further Payment till you receive our further Orders.

We do require from you, and we have a Right ſo to do, a juſt and preciſe Account of this whole extraordinary Tranſaction: The Honour and Reputation of the Company, and even of the Nation, are at Stake; and when theſe Particulars, if true, come to be known, they require the fulleſt and moſt explicit Explanation and Juſtification. We, who are at preſent totally uninformed from any authentic Accounts, can only expreſs our Aſtoniſhment to hear that ſuch things have been, as we cannot ſuggeſt to ourſelves upon what Principles the preſent Nabob could be expected, perſuaded, or required, to make good the Loſſes ſuſtained by Individuals in carrying on, to their great Imputation, and the Prejudice of the Company they ſerved, a moſt illicit and unwarrantable, although to them a moſt lucrative, Trade, in the Articles of Salt, Beetle Nut, and Tobacco; and we are as much at a Loſs to comprehend, how the Services rendered to the new Nabob could deſerve ſo exorbitant a Conſideration to be given to thoſe who were only doing their Duty in the Service of their King and Country, and of this Company.

N° 8.

Extract of the Separate Letter to *Bengal*, dated the 24th December 1765.

IN our Letter, by the Ships *Falmouth* and *Harcourt*, dated the 26th April laſt, we expreſſed our Aſtoniſhment at the Report then current, that 40 Lacks had been demanded for private Reſtitution, and ordered you to detain whatever was paid on that Account. We ſee but too much Reaſon to confirm that Order; for it appears to us a moſt flagrant Abuſe of our Power, to the Oppreſſion of the Nabob and his Country.

Although it was thought fit to confirm the Treaty made with *Jaffier Ally Khan* in 1757, becauſe the Capture of the Settlement had involved the Inhabitants in one general Ruin; and without ſuch Reſtitution it muſt have ſunk under the Calamity, or it would have been the Work of many Years to reſtore it to a flouriſhing Condition; no ſuch Circumſtances exiſted in the preſent Caſe, yourſelves Aggreſſors in the War, and in a great Meaſure brought on by an illicit Trade, of which we ſhall give our Sentiments in the Sequel. We fear too, this Demand will be found, for the moſt Part, an Indemnification for the Loſſes ſuſtained in that very Trade, which we ſhall come to the Knowledge of when we receive the Accounts laid before the Commiſſioners, and of which we laſt Year directed you to tranſmit us a Copy; therefore we repeat our Orders to detain all Sums paid on that Account, aſſuring you we ſhall deem you reſponſible, ſhould any Sum have been iſſued out on this Account, after the Receipt of our Orders of laſt Year. Our Diſpleaſure at this Proceeding is infinitely aggravated by the Time and Manner in which the Demand was made. Your firſt Demand was for 20 Lacks, for which you were content to demand an Aſſignment: You ſoon after increaſe the Demand to 40 Lacks, to which the Nabob is compelled to conſent, on Condition it ſhall ſtop there: You then increaſed the Demand to 53 Lacks, to which exorbitant Sum it is raiſed by flinging in your outſtanding Debts, force the Nabob to make Part Payment, and preſs him with the utmoſt Severity for further Payment, at the very Period when the Company's Affairs are in the moſt critical Situation, before the Battle of *Buxar* decided whether we ſhould not be extirpated the Country; and at the ſame Time the Company are diſtreſſed for Money to carry on the War, and the Inveſtment, and borrowing the very Money paid by the Nabob to our Servants, at an Intereſt of 8 per Cent.

We find, by your Conſultation of the 24th September, you were in actual Poſſeſſion of Claims for Reſtitution, to the Amount of 47½ Lacks of Rupees. We cannot therefore but be aſtoniſhed, that you did not ſend us Copies thereof; and by your not doing it, it ſeems as if it was induſtriouſly intended to keep us in the Dark, both with reſpect to the Names of the Claimants, and the Particulars of their reſpective Demands.

At the Time of our Diſpatches, under Date of the 26th April, we had it only by Report, that a Donation had been made by the Nabob to the Army and Navy; of which the firſt Mention, on your Conſultations, is on the 13th of February 1764, on Occaſion of the Mutiny in the Army, which Mutiny is all that gives us any Notice of any ſuch Tranſaction; indeed, on the 2d July 1764, it is ſaid, the Company are to make it good, if not paid by the Nabob; nor is there to this Time any thing that can lead us to a Knowledge of the Amount of ſuch Donation, but by the Donation exacted for the Navy, which is to be Half that to the Army; and being mentioned to be 12½ Lacks, points out to us, that the Donation to the Army was 25 Lacks. When we conſider the Circumſtances of the Nabob and the Company at the Period the Demand was made for the Army, we cannot conſider this other than an Act of the moſt violent Oppreſſion. The Example of the 50 Lacks given by *Meer Jaffier*, on the Revolution in his Favour in 1757, will by no means juſtify this. We were then at open War with the Nabob of the Country: If we were victorious, the Army might pretend to the Plunder of the Capital, which would have defeated the End: The Treaſury was ſuppoſed to be very rich, and the Nabob in Condition to afford it: In the preſent Caſe no ſuch Circumſtances exiſted; you was but to reſtore the ſame Man you had before depoſed; and you could expect only an empty Treaſury, a Country involved in War, and the Company ſtruggling under every Difficulty. We do not mean to take from the Merit of the Army; the Conduct of Officers and Men till the Mutiny would have been an Honour to any Service; but let it be obſerved, no Service in the World is gratified equal to ours by the great Advantages that attend actual Service, from the Batta and other Indulgencies allowed them: There was no juſt Pretenſion to any ſuch Demand; and the Experience you had of the fatal Effects of the Donation given on the former Occaſion, which deſtroyed more than Half the Army by the Exceſſes it led them to, and the Remiſſneſs of Diſcipline and Spirit of Mutiny

which enſued, ſhould have warned you of the Danger of ſuch Gratifications. But yet, flagrant as the Conduct of thoſe who demanded or countenanced this Meaſure appears to us, every Circumſtance is heightened in the Demand of 12 ½ Lacks for the Navy, whoſe Ships did no Service but that of laying by the Walls, and of their Men only a ſmall Detachment did Duty with the Artillery. There is ſuch a want of Humanity in the Diſtreſſes thus wantonly heaped on the Nabob, that your Conduct will be for ever a Stain on the Nation, and is enough to raiſe up Enemies to us in every Part of *Indoſtan*. Your Country Correſpondence is all that flings any Light on this Tranſaction. The Nabob, in his Letter of the 12 July 1764, in enumerating the Sums he has to pay, mentions, "beſides a Donation to the "Sea Forces under the Command of the Commodore, "concerning which you have ſeveral Times wrote to "me;" yet no Mention of this Demand appears in the Copies of any of your Letters in the Country Correſpondence, prior thereto: The evident Reſult is, that the Copies ſent Home are unfaithful Regiſters. In the Margin of the Letter Book, where the above is entered, there is the following Memorandum. "This Let-"ter is directed to the Governor and Council, but the "Contents of it are addreſſed to the Governor only;" which, added to the before-mentioned Circumſtance of the Suppreſſion of every thing relative to the Demand for the Navy, implies as if this was an Act of the Governor alone; but that is no Vindication to the Council, who ought on this Diſcovery to have remonſtrated againſt the Meaſure, and not have joined in it. The Date of this Letter points out that the Demand muſt have been made during the Height of the War; and the Date of the Kiſtbundee, before the Battle of *Buxar*, proves that it had your Sanction under the ſame Situation of public Affairs, or elſe all Mention of it was purpoſely omitted till the 15th November; for the Kiſtbundee being dated the 8th October, muſt, or ought, to have been laid before the Council long before the 15th November.

From the obſcure Manner in which this whole Tranſaction has been carried on, we cannot diſcern whether any thing has been paid on this Account. We direct you therefore to ſend us ſuch a full and explicit Account of every Particular, that we may not be at a Loſs to form a true Judgment of, and take the proper Meaſures upon, ſo injurious a Tranſaction.

N° 9.

Copy of the Proceedings of the General Court of Proprietors, relative to the Donation to the Navy.

At a General Court held on Wedneſday the 24th September 1766.

PRESENT,

George Dudley, Eſquire, Chairman,
Thomas Rous, Eſquire, Deputy,
With all the Directors, and a very numerous Appearance of the Generality.

THE Chairman acquainted the Court, that the Court of Directors had a Matter to offer to the Conſideration of this Court, on an Application from the Commanding Officers of His Majeſty's Naval Forces, employed in the *Eaſt Indies* in the Years 1763 and 1764. And the Court of Directors having prepared a ſhort State of the Caſe, being the Subſtance of the ſaid Claim, the ſame was offered to the General Court, and was then read, being in the following Words: viz.

Gentlemen,

Sir *Samuel Corniſh* and Commodore *Tinker* claim from the preſent Nabob of *Bengal* Twelve Lack and an Half of Rupees, or about One hundred and Fifty thouſand Pounds Sterling, in Behalf of his Majeſty's Royal Navy Officers and Seamen, which his Father the late Nabob, *Mir Jaffir* promiſed them by a written Grant, given under his Hand, as a Preſent, for the Aſſiſtance they gave him againſt *Mir Coſſim* and *Shuja Dowla*, in Conjunction with our Army, which has been ſince confirmed by his Son the preſent Nabob; and *Mir Jaffir* dying before the Payment of any Part of the ſaid Grant became due, thoſe Gentlemen have applied to us for our Aſſiſtance in recovering the Money for them; but as we have diſapproved of all Donations whatever, in our Letters to the Governor and Council at every Preſidency, we could not conſiſtently with thoſe Sentiments uſe our Influence with the preſent Nabob in favour of the Navy, more eſpecially as he has now only a ſtipulated Allowance out of the Company's Dewanny, and is conſequently rendered incapable to diſcharge his Father's Engagements, unleſs by recovering his outſtanding Dues. We acknowledge the Services of the Navy, but could not take upon us to direct the Payment of ſo large a Sum of Money, which, if paid, muſt probably come out of the Company's Treaſury; and therefore, at the Requeſt of thoſe Gentlemen, we now bring their Caſe before you.

Whereupon a Motion was made, That it be recommended to the Court of Directors to cauſe ſo much of the Donation to the Navy, as can be recovered, to be paid out of the Arrears of the Revenues due to the Nabob of *Bengal*; and for ſo much as they ſhall fall ſhort of the Amount of the ſaid Donation, the ſame be paid out of the Company's Dewanny, at ſuch reaſonable Times as ſhall be moſt convenient to their Affairs.

And the ſame being debated, and

A Letter from *Henry Vanſittart*, Eſquire, dated the 5th June laſt, to the Court of Directors, explaining the Circumſtances of that Tranſaction, during the Time of his preſiding over the Company's Affairs in *Bengal*, being called for, was read; and Mr. *Vanſittart* having been heard on the Occaſion, and the Chairman offering at the ſame Time to lay before the Court ſuch other Papers as relate to the ſaid Claim;

After a further Debate, the Queſtion was called for, and put; and it was

Reſolved unanimouſly, That it be recommended to the Court of Directors, to cauſe ſo much of the Donation to the Navy, as can be recovered, to be paid out of the Arrears of the Revenues due to the Nabob of *Bengal*; and for ſo much as they ſhall fall ſhort of the Amount of the ſaid Donation, the ſame be paid out of the Company's Dewanny, at ſuch reaſonable Times as ſhall be moſt convenient to their Affairs.

Whereupon Sir *Samuel Corniſh* and Captain *Tinker*, on Behalf of the Claimants, expreſſed their grateful Sentiments of the Court's generous Diſpoſition towards them.

N° 10.

Extract of the Company's General Letter to *Bengal*, dated the 21ſt November 1766.

YOU were acquainted, in our Letter of the 17th May laſt, by the *Mercury*, that Admiral *Corniſh* and Commodore *Tinker* had applied to us for our Interpoſition for the Diſcharge of the Twelve Lacks and an Half of Rupees, promiſed by the late Nabob, in his written Grant to the Officers and Men of his Majeſty's Navy, for their Services to him, ſince confirmed by the preſent Nabob. We alſo acquainted you we had not Time to enter into a Diſcuſſion of that Affair before the Diſpatch of the *Mercury*. We are now to inform you, that the ſaid Claim being a Matter of too great Importance for us to decide upon, we thought it neceſſary to lay the State thereof before a General Court of Proprietors, on the 24th September laſt; when they came to the following Reſolution: "That it be recommended to the Court of Directors to cauſe ſo much of the Donation to the Navy, as can be recovered, to be paid out of the Arrears of the Revenues due to the Nabob of *Bengal*; and for ſo much as they ſhall fall ſhort of the Amount of the ſaid Donation, the ſame be paid out of the Company's Dewanny, at ſuch reaſonable Time as ſhall be moſt convenient to their Affairs."

In the Letter from your Select Commitee, under Date of the 31ſt January laſt, we are informed, when the Collections of the Year are cloſed, Mr. *Sykes* is directed to enquire ſtrictly into the Balances due to the Government, and to uſe every poſſible Endeavour to recover them, as they entertain the moſt flattering Hope, that from theſe Arrears will ariſe a Fund ſufficient to diſcharge all the public Demands on the late Nabob, for which our Honour may ſtand any way engaged.

In carrying the Reſolution of the General Court into Execution, the firſt Object is to uſe your beſt Endeavours to procure all, or as large a Proportion of the Navy Claim to be paid out of the ſaid Fund of Arrears, as, conſidering all Circumſtances, can conſiſtently be done: And the next, agreeable to the ſaid Reſolution, muſt be to diſcharge the Remainder out of the Receipts of the Dewanny. We need not tell you, that by this laſt Meaſure the Company will be abſolutely ſo much out of Pocket; therefore it will require your Attention to recover, as before-mentioned, as much out of the Arrears as poſſible.

The whole Money, ſo to be recovered for the Navy Officers and Men, is to be paid into the Hands of their Agents in *Bengal*, on their giving proper Diſcharges for the ſame.

N° 11.

At a General Court held on Friday the 1ſt July 1768;

PRESENT,

Henry Crabb Boulton, Eſquire, Chairman,
Sir *George Colebrooke*, Baronet, Deputy,
With moſt of the Directors, and a large Appearance of the Generality.

THE Court, conſidering of the Order in which they ſhould enter upon the Points which had at the laſt Court been poſtponed for future Conſideration,

Ordered, That Mr. *John Amyatt* have Liberty to make a Motion;

And he moved the Court accordingly, "That the Nabob *Meer Jaffier* having agreed to make Reſtitution to the Engliſh Merchants, and other Perſons under the Engliſh Protection, for their Loſſes in the War with *Coſſim Ali Cawn*, as expreſſed in the following Article, the 10th in the Treaty 1763; viz.

"*I will reimburſe to all private Perſons the Amount of ſuch Loſſes, proved before the Governor and Council, as they may ſuſtain in their Trade in the Country. If I ſhould not be able to diſcharge this in ready Money, I will give Aſſignments of Lands for the Amount.*

"Of which Sums Three Fourths were paid by the Nabobs, Part by *Meer Jaffier* before his Death, and Part by his Succeſſors, when the Revenues from whence the other Payments were to ariſe fell into the Poſſeſſion of the *Eaſt India* Company.

"It is therefore reſolved, That Orders be forthwith ſent to the Governor and Council of *Bengal*, for the immediate Payment, out of the Revenues of *Bengal*, *Babar*, and *Orixa*, of what remains unpaid of the ſaid Reſtitution Money, to the ſeveral Perſons to whom it is due, according to their Claims, as admitted and liquidated by the Committee formerly appointed by the Governor and Council for that Purpoſe."

The Chairman thereupon informed the Court, That the Court of Directors, having often taken the Buſineſs of the Reſtitution into the moſt mature Conſideration, had prepared their Opinion to be offered to this Court thereon, which they deſired might be read;

And the ſame, as follows, being read accordingly; viz.

"At a Court of Directors held the 21ſt June 1768."

"Letter from *Stephen Luſhington*, Eſquire, giving Notice that it is intended, at the next General Court, to bring on the Buſineſs of the Reſtitution for the Loſſes ſuſtained by private Perſons in *Bengal*, claimed under the 10th Article of the Treaty with the Nabob *Jaffier Aly Cawn*, being taken into Conſideration, it appears from the Proceedings of the Committee of Reſtitution in *Bengal*, that the Amount of the eſtabliſhed Claims on that Behalf is Current Rupees

	54,57034	10	10
"That there has been received from the Nabob in Part thereof - - -	41,46018	10	9
"And that there has been paid to the ſeveral Claimants the Sum of - -	41,41215	8	7
"So that there remains in the Hands of the Agents only	4803	2	2

"And it alſo appears, that no further Sum was received from the Nabob before his Death, towards the Diſcharge of the remaining Quarter Part of the ſaid Claims, amounting to Current Rupees 13,1016 — 1; nor ſince his Death has there been received any Part of the Effects of which he died poſſeſſed.

"Under

" Under theſe Circumſtances the Court unanimouſly " reſolved to offer it as their Opinion to the General " Court,

" That the Court of Directors being adviſed by their " Counſel, upon a full State of the Caſe, that the " Claimants have no Right, either in Law or Equity, " to call upon the Company for Reſtitution of ſuch " Loſſes as ſhall appear to have been ſuſtained by the " Inland Trade in Salt, Beetle Nut, and Tobacco; " and that it will be highly improper, and inconſiſtent " with the Intereſt of this Company, either to order " the Payment of the ſaid Balance from the Dewannee " Revenues, or to give any Sanction or Authority to " claim the ſame from the preſent Nabob; and they " therefore recommend it to the General Court, that if " ſuch Claims are perſiſted in, the ſame may be de- " cided by a Decree of the High Court of Chancery; " and then it will be determined, whether the Trade " carried on by the Company's Servants, in Salt, " Beetle Nut, and Tobacco, is or is not a Breach of " their Covenants, and illegal."

And the Opinion of *Charles Sayer*, Eſquire, the Company's Standing Counſel, dated the 16th November 1766, relating to the Inland Trade in Salt, Beetle Nut, and Tobacco, carried on in *Bengal*, being read alſo;

The ſeveral Orders contained in the Company's Letters to *Bengal*, from the 21ſt February 1728-9, and of the Advices from thence from the 10th January 1758, relating to the ſaid Trade, which were ſtated as Part of the Caſe wherein the above-mentioned Opinion was given, and

The 31ſt to the 38th Paragraph of the Letter to the Select Committee at *Bengal*, dated the 17th May 1766, on the ſame Subject;

Part of the *Bengal* Conſultations of the 9th September 1765, as to the Grant of the Duannee to the Company;

Minute of the Select Committee at *Bengal* on the 19th Auguſt 1766;

Part of a Letter from *Henry Vanſittart*, Eſquire, to the Court of Directors, dated the 7th October 1767;

Extract of the *Bengal* Conſultations of the 10th and 21ſt November 1764, and

The 158 and 159 Paragraphs of the General Letter to *Bengal*, dated the 16th March laſt, all relating to the Matter of the Reſtitution, being alſo read;

After a very long and mature Debate on the ſaid Motion, an Amendment was moved for, by the following Addition to be made thereto; viz.

" Whether ſuch Claims are found to ariſe from Loſſes " in Trade of Salt, Beetle Nut, or Tobacco, " (which the Court of Directors have at this Court " repreſented to be in their Opinion, and alſo in " the Opinion of their Counſel, illicit Trades, and " repugnant to the Covenants entered into with " the Company by their Servants) or not."

And a Debate enſuing thereon, and the Queſtion being put, Whether the Amendment ſhould ſtand as Part of the Queſtion on the ſaid Motion?

It was declared from the Chair to be carried in the Affirmative;

And a Diviſion of the Court being demanded and made, It appeared that the Numbers for the Amendment were - - - - - 99
And againſt it - - - - - - 37

Which the Chairman declared accordingly.

The Chairman then, in the Name of, and in Behalf of the Court of Directors, demanding a Ballot for the Determination of the Queſtion on the ſaid amended Motion, now ſtanding as follows:

The Nabob *Meer Jaffier* having agreed to make Reſtitution to the Engliſh Merchants, and other Perſons under the Engliſh Protection, for their Loſſes in the War with *Coſſim Ali Cawn*, as expreſſed in the following Article, the 10th in the Treaty 1763; viz. " I will " reimburſe to all private Perſons the Amount of ſuch " Loſſes, proved before the Governor and Council, as " they may ſuſtain in their Trade in the Country; if " I ſhould not be able to diſcharge this in ready Money, " I will give Aſſignments of Lands for the Amount:" Of which Sums Three Fourths were paid by the Nabobs, Part by *Meer Jaffier* before his Death, and Part by his Succeſſors, when the Revenues from whence the other Payments were to ariſe, fell into the Poſſeſſion of the *Eaſt India* Company:

It is therefore reſolved, That Orders be forthwith ſent to the Governor and Council of *Bengal*, for the immediate Payment, out of the Revenues of *Bengal*, *Bahar*, and *Oriſa*, of what remains unpaid of the ſaid Reſtitution Money, to the ſeveral Perſons to whom it is due, according to their Claims as admitted and liquidated by the Committee formerly appointed by the Governor and Council for that Purpoſe, whether ſuch Claims are found to ariſe from Loſſes in Trade of Salt, Beetle Nut, or Tobacco (which the Court of Directors have at this Court repreſented to be in their Opinion, and alſo in the Opinion of their Counſel, illicit Trades, and repugnant to the Covenants entered into with the Company by their Servants) or not.

It was, on the Queſtion,

Reſolved, That the Queſtion on the ſaid Motion be put by the Ballot at this Houſe, on Friday next the 8th Inſtant, from Nine in the Morning until Six o'Clock in the Evening, and that the Event thereof be reported to the General Court the ſame Evening.

N° 12.

At a General Court held on Friday, the 8th July 1768;

PRESENT,

Henry Crabb Boulton, Eſquire, Chairman,
Sir *George Colebrooke*, Baronet, Deputy,
With moſt of the Directors, and a numerous Appearance of the Generality.

THE Court being met, purſuant to their Adjournment, to receive the Votes for deciding the Queſtion demanded on the 1ſt Inſtant by the Court of Directors to be put by the Ballot;

The Court then proceeding to the Choice of ſeveral of the Proprietors to take the Scrutiny of the ſaid Votes, the following Perſons were appointed Scrutineers accordingly, and to report upon the Determination of the ſaid Queſtion, and that any Five of them be a Quorum, viz;

Mr. *Ebenezer Blackwell*, Mr. *Stephen Luſhington*,
John Wilkinſon, Eſq; *John Johnſtone*, Eſq;
William De Viſme, Eſq; *Brabazon Ellis*, Eſq;
Mr. *James Ramſay*, *James Amyatt*, Eſq;

And at Six o'Clock the Glaſſes being finally cloſed were delivered to the Scrutineers.

And before Seven o'Clock, Mr. *Ramſay*, their Chairman, delivered in their Report; which was read, being as follows:

Eaſt India Houſe, 8th July 1768.

" We, whoſe Names are hereunto ſubſcribed, being " appointed by the General Court of the United Com- " pany of Merchants of *England* trading to the *Eaſt* " *Indies*,

" *Indies*, to examine the Votes delivered in this Day, " for the Determination by Ballot of the following " Queſtion, viz.

" The Nabob *Meer Juffier* having agreed to make " Reſtitution to the Engliſh Merchants, and other " Perſons under the Engliſh Protection, for their " Loſſes in the War with *Coſſim Ali Cawn*, as ex- " preſſed in the following Article, the 10th in the " Treaty 1763, viz.

" I will reimburſe to all private Perſons the " Amount of ſuch Loſſes, proved before the " Governor and Council, as they may ſuſtain " in their Trade in the Country; if I ſhould " not be able to diſcharge this in ready " Money, I will give Aſſignments of Lands " for the Account.

" Of which Sums Three Fourths were paid by " the Nabobs, Part by *Meer Jaffier* before his " Death, and Part by his Succeſſors, when the Re- " venues from whence the other Payments were " to ariſe fell into the Poſſeſſion of the *Eaſt India* " Company.

" It is therefore reſolved, That Orders be forthwith " ſent to the Governor and Council of *Bengal*, for the " immediate Payment, out of the Revenues of *Bengal*, " *Bahar*, and *Orixa*, of what remains unpaid of the " ſaid Reſtitution Money, to the ſeveral Perſons to whom " it is due, according to their Claims as admitted and " liquidated by the Committee formerly appointed by " the Governor and Council for that Purpoſe, whether " ſuch Claims are found to ariſe from Loſſes in Trade " of Salt, Beetle Nut, or Tobacco (which the Court of " Directors have at this Court repreſented to be in " their Opinion, and alſo in the Opinion of their Coun- " ſel, illicit Trades, and repugnant to the Covenants " entered into with the Company by their Servants) " or not."

" And to report the Number of Votes for and " againſt the ſaid Queſtion, have accordingly examined " the ſaid Votes, and find, viz.

" 115 Votes for the Queſtion;

" 223 Votes againſt the Queſtion.

" *John Johnſtone*	*James Ramſay*
" *John Wilkinſon*	*William De Viſme*
" *Brabazon Ellis*	*Ebenezer Blackwell*
" *James Amyatt*	*Stephen Luſhington.*"

Whereupon it was declared from the Chair, that the Queſtion was carried in the Negative.

N° 13.

At a General Court held on Friday 11th Auguſt 1769;

PRESENT,

Sir *George Colebrooke*, Baronet, Chairman,
Peregrine Cuſt, Eſquire, Deputy,
With moſt of the Directors, and a very numerous Appearance of the Generality.

THE Court entering upon the Conſideration of the Matter whereon it was ſpecially called, the following Letter on that Occaſion was read, viz.

To the Honourable the Court of Directors of the United Company of Merchants of *England*, trading to the *Eaſt Indies*.

" Gentlemen,

" WE, whoſe Names are hereunto ſubſcribed, on " Behalf of ourſelves and others concerned in the " Reſtitution Fund, eſtabliſhed by Treaty with *Meer* " *Jaffier*, do requeſt that you will call a General Court " to conſider the Letter delivered in by the Claimants, " with the Opinions of Counſel in their Favour; the " Claimants apprehending it eſſentially neceſſary, for " the Information of the Proprietors at large, that " ſuch Court ſhould be held previous to the Departure " of the Superviſors for *India*, to the end that the Pro- " prietors, as well as the Claimants, may not loſe the " Benefit of Mr. *Vanſittart*'s thorough Knowledge of " the Tranſaction, he being at the Time your Preſident " in *Bengal*.

" We are,
" Gentlemen,
" Your moſt obedient Servants,
" *Stephen Luſhington*,
" *Ralph Leyceſter*,
" *E. Boehm*, Junior,
" *John Johnſtone*,
" *A. Beaumont*,
" *James Webſter*,
" *Ph. Affleck*,
" *Samuel Hannay*,
" *David Webſter*."

It was then moved, " That it is the Opinion of this " Court, that the Balance unpaid to the Claimants on " the Reſtitution Fund be paid in *Bengal*, as ſoon as the " State of the Company's Treaſury will admit."

The Chairman then acquainting the Court, that the Court of Directors, on Conſideration of the Requeſt of the Claimants on the Reſtitution Fund, had formed an Opinion thereon, which they deſire to lay before the Court, and the ſame was accordingly read as follows:

" At a Court of Directors held on Friday the " 11th Auguſt 1769,

" Reſolved by the Ballot, That it is the Opinion of " this Court, that Directions having been given, " before the Receipt of the Letter from Nine Pro- " prietors, for calling a General Court to conſider " of the Claims on the Reſtitution Fund, for a " Caſe to be ſtated from the Company's Records, " and laid before Counſel, concerning the Claim of " Reſtitution; and the Governor and Council of " *Bengal* having ſignified, that the Orders relative " to the Reſtitution Accounts were, at the Time " of the *Saliſbury*'s Departure from thence, under " their Conſideration; and that they ſhould endea- " vour to give every Satisfaction in their Power " by the latter Ship of this Seaſon: They therefore " hope the General Court will not come to a haſty " Reſolution upon ſuch an important Queſtion, " until ſuch Accounts are received, and till the " Court of Directors are furniſhed with the Opinion " of Counſel."

And a Debate enſuing on the above-mentioned Motion, in the Courſe whereof the following Articles were read, viz.

The Opinions of *John Dunning*, Eſquire, Solicitor General, and *Alexander Wedderburne*, Eſquire, on a Caſe ſtated by the Claimants;

Extract of a Letter from Lord *Clive* to the Select Committee at *Fort William*, dated the 11th July 1765;

Extracts of two Letters from Mr. *Sykes* to the ſaid Committee, dated *Moradbaugh* 24th and 28th of ſaid July;

Extract of the Proceedings of the ſaid Committee on the 25th October 1765; alſo

The 2d Paragraph of the Letter from the Select

Committee at *Bengal*, dated the 5th December 1766, received by the

And it being demanded that the Queſtion on the ſaid Motion ſhould be put by the Ballot by the following Proprietors; viz.

Ralph Leyceſter, Eſquire,
Anſelm Beaumont, Eſquire,
Steph. Luſhington, Eſquire,
Cha. Staff. Playdell, Eſquire,
Rob. Vanſittart, Eſquire,
James Amyatt, Eſquire,
Charles Goring, Eſquire,
Brabazon Ellis, Eſquire,
Aſc. Wm. Senior, Eſquire.

Reſolved, That the Queſtion on the ſaid Motion, "That it is the Opinion of this Court, that the "Balance unpaid to the Claimants on the Reſti- "tution Fund be paid in *Bengal* as ſoon as the State "of the Company's Treaſury will admit," be put by the Ballot at this Houſe on Wedneſday next the 16th Inſtant, from Eleven in the Forenoon until Six in the Evening; and that the Determination thereof be reported to the General Court the ſame Evening.

It was then on a Motion, and on the Queſtion, Ordered, That the Book of Proceedings of the Committee of Reſtitution at *Bengal*, do lay for the Inſpection of the Proprietors from this Time to the Day of taking the Ballot.

N° 14.

At a General Court held on Wedneſday the 16th Auguſt 1769;

PRESENT,

Sir *George Colebrooke*, Baronet, Chairman,
Peregrine Cuſt, Eſquire, Deputy,
With moſt of the Directors, and a large Appearance of the Generality.

THE Court being met, agreeable to their Adjournment of the 11th Inſtant, to receive the Votes for the Determination of the Queſtion then reſolved to be this Day put by the Ballot;

The following Gentlemen were appointed Scrutineers to examine the ſaid Votes, and to report the Numbers for and againſt the ſaid Queſtion, viz.

William Crichton, Eſq. *Steph. Luſhington*, Eſq.
Ralph Leyceſter, Eſq. *John Amyatt*, Eſq.
Samuel Hannay, Eſq.

And at Six o'Clock, the Glaſſes being finally cloſed, were delivered to the Scrutineers;

And at Seven o'Clock *William Crichton*, Eſquire, Chair of the Scrutineers, brought in their Report; which was read, and is as follows:

Eaſt India Houſe, 16th Auguſt 1769.

"We, whoſe Names are hereunto ſubſcribed, being "appointed by the General Court of the United Com- "pany of Merchants of *England* trading to the *Eaſt* "*Indies*, to examine the Votes delivered in this Day for "the Determination by Ballot of the following Queſ- "tion, viz.

"That it is the Opinion of this Court, That the "Balance unpaid to the Claimants on the "Reſtitution Fund be paid in *Bengal* as ſoon "as the State of the Company's Treaſury "will admit;"

"And to report the Number of Votes for and againſt "the ſaid Queſtion, have accordingly examined the ſaid "Votes, and find, viz.

"239 Votes for the Queſtion;
"145 Votes againſt the Queſtion.

"*William Crichton*,
"*Ralph Leyceſter*,
"*Samuel Hannay*,
"*Stephen Luſhington*,
"*John Amyatt*."

Whereupon it was declared from the Chair, that the Queſtion was carried in the Affirmative.

N° 15.

Extract of the Company's General Letter to *Bengal*, dated the 10th November 1769.

WE are to inform you, That the General Court, on the 16th of Auguſt laſt, came to a Reſolution, "That the Balance unpaid to the Claimants of the "Reſtitution Fund be paid in *Bengal* as ſoon as the State "of the Company's Treaſury will admit."

When we conſider that by this Reſolution a diſcretionary Power is veſted in us to pay this Money when the State of the Company's Treaſury will admit, we don't think ourſelves warranted, in the preſent State of the Company's Affairs in *India*, to give Orders for the Payment of ſo large a Sum this Seaſon; and therefore we poſitively direct, that no Money be paid on this Account till our further Orders.

N° 16.

Extract of the General Letter from *Bengal*, relating to the Navy Donation, dated the 27th March 1772.

THE Agents to the Navy Donation, on the Expiration of the Time ſtipulated by you for Payment of the Second Moiety, applied to us for the ſame. As our Treaſury would not admit of ſo large a Deduction, we informed them that we would grant them Intereſt Bonds for the Amount.

A Second Application from them requeſted Bills of Exchange for the Amount, upon the ſame Conditions as thoſe we granted for the firſt Moiety, or Intereſt Notes, conditionally that they ſhould be changed for Bills before the End of the Year. As we were unwilling to lay ourſelves under an Obligation to grant them Bills, whether the Treaſury ſhould be opened or not; we renewed our Offer of Intereſt Bonds, and promiſed them Bills, ſhould we have occaſion to draw on you.

To conclude, the Agents conſented to the Acceptance of the Bonds, on Condition of having Bills granted when the Treaſury might be open; and we have received no farther Applications on this Subject.

N° 17.

Extract of the Regiſter of Bills of Exchange, annexed to the General Letter from *Bengal*, dated the 12th December 1770, received per *Duke of Kingston* the 9th July 1771.

The following Bills are drawn at 365 Days Sight, and to bear an Intereſt of 3 per Cent. per Annum, after the Expiration of the firſt 90 Days.

Date.	Cur. Rup.	A.	Pic.	Rate.	£.	s.	d.	To whom payable.	Of whom received.	Bill.	From what Time accepted.
1770.				s. d.							
Nov. 22.	30,188	10	10	2 2½	3,333	6	8	Payable to *James Bourdieu*, *Richard Glover*, *Henry Van Sittart*, and *Philip Affleck*.— Received of *Lionel Darell*, Jun. on Account of the Agents for the Navy Donation.		1	17 July 1771
—	30,188	10	10	—	3,333	6	8	Pay^a. to d°.	rec^d of d°.	1	17 July 1771
—	30,188	10	10	—	3,333	6	8	Pay^a. to d°.	rec^d of d°.	1	17 July 1771
—	18,262	9	6	—	2,016	9	10	Pay^a. to d°.	rec^d of d°.	1	17 July 1771
—	30,188	10	10	—	3,333	6	8	Pay^a. to d°.	rec^d of d°.	1	17 July 1771
—	30,188	10	10	—	3,333	6	8	Pay^a. to d°.	rec^d of d°.	1	17 July 1771
—	30,188	10	10	—	3,333	6	8	Pay^a. to d°.	rec^d of d°	1	17 July 1771
—	30,188	10	10	—	3,333	6	8	Pay^a. to d°.	rec^d of d°.	1	17 July 1771
	229,583	5	4	£.	25,349	16	6				
	229,583	5	4	£.	25,349	16	6	The ſame Number of Bills, and for the like Amount, payable at 730 Days, on the Terms of the above, were accepted the ſame Day.			
	229,583	5	4	£.	25,349	16	6	The ſame Number of Bills, and for the like Amount, payable at 1,095 Days, on the Terms of the above, were accepted the ſame Day.			
C. Rup.	688,750	—	—	£.	76,049	9	6				

Eaſt India Houſe, the 19th March 1773.

P. Michell, Secretary.

N° 18.

Extract of the Company's General Letter to *Bengal*, dated the 10th April 1771.

YOU are, during the Non-age of the Nabob, to reduce his Annual Stipend to Sixteen Lacks of Rupees; and this we have the greater Reaſon to require, as we find ourſelves ſubjected to the Payment of large Sums due from the Revenues of the Dewanny, before the Company became poſſeſſed thereof, on Account of the Navy Donation, and the Arrears of that to the Army, alſo the Balance due for Reſtitution to Europeans.

We direct, that when the Army and Navy Donations, the Debt due to *Bolackidaſs*, and the ſtipulated Payment to *Juggut Seet*, ſhall have been wholly ſatisfied and reimburſed to us out of the aggregate Reductions mentioned in the former Part of this Letter, ſuch further Sums as ſhall ariſe therefrom are to be applied, from Time to Time, to clear the Balance unpaid to the Claimants of the Reſtitution Fund, and the Donation of Two Lacks to Colonel *Munro*, in ſuch Proportions, as the reſpective Claims may bear to each other, until the whole ſhall be diſcharged; but you are to take Notice, that the Principal only of the Sums due from the Circar are to be conſidered and allowed in the Payments here ordered.

N° 19.

Extract of *Moorſhedabad* Conſultations, dated the 17th December 1770.

Tranſlation of the Sunnud granted to *Mehazajah Mehinder*, by which he held his Jaghire.

BE it known unto all Choudries, Canoongoes, Muccuddums, Ryotts, and Huſbandmen, in the Pergunnah of *Nagerbuſſy*, &c. in the Soubah of *Bahar*, that the Sum of 75 Lacks of Daams (agreeably to a Sunnud from the Throne, under the Seal of the Moſt High of the Deſcendants of *Goonham*, the Luſtre of Heroiſm, the everlaſting Torch of Supreme Monarchy, the Vizier of the Empire, pre-eminent in Glory, *Mirza Akbar Shaw Bahadar*, the Son of the Emperor) has been granted as a Jagheer to the High in Station and Dignity, *Meha Rajah Doolubrum Mehinder Bahader*, from the Year 1172, Fuſſelly, as ſpecified on the Back hereof.

It is neceſſary therefore you reaſonably and duly diſcharge the Revenues and Rights of Dewan, to the Officers of the ſaid *Meha Regah*, and ſwerve not from his Council and Advice. On the other hand, it is incumbent on the Officers of the ſaid *Meharajah*, that by keeping the Ryotts ſatisfied, and Praiſers of their good Conduct, they exert their utmoſt Endeavours to promote the Increaſe of Revenue and Agriculture on this Occaſion. Knowing the ſtricteſt Injunctions, you will act accordingly.

ACCOUNT of the Diſtricts which compoſe the Jagheer of the late Rajah *Doolubram*.

Pergunnah *Najerbuſſy* in the Sircar of *Terhoot*.

The Diſtrict of *Hajee Mahomed Khawn*	4,50,000	
The ditto of *Dooſt Mahomed Khawn*	3,08,413	
The ditto of *Ahrud Zeman Khawn*	7,29,543	
The ditto of *Mahomed Yar Cawn*	2,59,043	
The ditto of *Mahomed Saleh Cawn*	5,53,001	
		Dams 23,00,000

Pergunnah *Neighpoor* in the Sircar of *Tajepoor*.

The Diſtrict of *Ahmud Zeman Khawn*	25,10,984	
The ditto of *Mahbood Beg Khawn*	1,50,000	
The ditto of *Mahomed Yar Cawn*	6,44,416	
The ditto of *Mahomed Huſſein*	1,00,000	
		34,05,400

Purgunnah *Rutty* in the Sircar of *Tajepoor*.

The Diſtrict of *Golam Hyder Cawn*	99,000	
The ditto of *Muzzufforut-din Cawn*	600	
The ditto of *Ala Rully*	40,000	
The ditto of *Deweth Mahomed*	1,13,806	
The ditto of *Bolakbeg*	1,90,000	
The ditto of *Tagy ul din Khawas*	16,967	
The ditto of *Abdul Kerim*	25,000	
The ditto of *Mobarik Huſſinn*	41,666	
The ditto of *Waris Chan*	1,26,000	
The ditto of *Syed Meer Chan*	5,67,000	
The ditto of *Sheek Syed Ullah*	15,600	
The ditto of *Ameen Cawn*	99,000	
The ditto of *Allybully Cawn*	15,000	
The ditto of *Meer Eſam Ullah*	90,000	
The ditto of *Haje Mahomed Nazir*	1,000	
The ditto of *Shukber Ullah*	30,000	
The ditto of *Aliman Ullah*	13,06,067	
The ditto of *Aſſed Beg*	46,000	
The ditto of *Meer loab Cawn*	1,43,000	
The ditto of *Hymad Cawn*	15,000	
The ditto of *Aman Allee*	1,06,000	
		17,94,600

Dams in a Rupee 40—750,0,000

Rupees 1,87,500

N° 20.

Fort William, the 10th June 1771.

At a Committee of Revenue;
PRESENT,
The honourable *John Cartier*, Eſquire, Preſident,
William Alderſey, } Eſquires.
Charles Floyer, }

Extract of a Statement of the Receipts of the *Babar* Province.

	Received in 1172, or 1765.		Rec^{d} in 1173, or 1766.	Rec^{d} in 1174, or 1767.	Rec^{d} in 1175, or 1768.	Rec^{d} in 1176, or 1769.	Rec^{d} in 1177, or 1770.	Total Rec^{d}.
Beampore and *Shahjehanpore*	56,649 12 6	(A)	612 7 9	4286 7 0	2053 7 3	2003 4 0	1198 7 3	66,803 13 3
Kiymut Munnoura	16,064 0 6	B —	—	(C) 3100 0 0	3100 0 0	3100 0 0	3100 0 0	28,464 0 6
Naggurbuſſy and *Nyepore*	72,148 10 3	E —	—	—	—	—	—	72,148 10 3
Pergunnah *Biſwuck*	19,788 4 6	F —	—	—	—	—	—	19,788 4 6
Bochuor	24,234 10 9	M —	—	—	—	—	—	24,234 10 9

A. In this Year the principal Part of theſe Pergunnahs was granted as a Jaghire to the Nabob *Munneaz-ul-Dewla*.
B. In this Year *Munnoura* was granted as a Jaghire to *Mahomed Reza Cawn*.
E. In this Year *Nagurbuſſy* was granted as a Jaghire to the Rajah *Doolabram*.
F. In this Year *Biſſaurah* was granted as a Jaghire to *Mahomed Reza Khan*.
M. In this Year this Pergunnah was granted as a Jaghire to *Mahomed Reza Khan*.

N° 21 (a).

Extract from Country Correſpondence, containing Repreſentation from *Mahmud Reza Khan*, relative to his Jaghire, &c.

From *Mahomed Reza Khan*.

30th December 1765.

I Underſtand from Mr. *Sykes*, that your Lordſhip has been informed, that I and *Mharaja Mehinder Bahadre* have taken out of the Province of *Bahar*, for our Jagheers, ſome rich and opulent Diſtricts, the Revenues of which amount to Four Lacks of Rupee a Year. My Lord, you were pleaſed, out of your Favour to me, to confer upon me a Jaghire; and I am perſuaded it is not your Intention that it ſhould be an impoveriſhed ruined Diſtrict. I told the Mutteſuddies of *Mharaja Deritchanarayn Bahadre*, who are here, to fix upon ſome Diſtricts which are not in a State of Ruin. They fixed upon theſe Diſtricts, which were accordingly appointed as Jaghires for *Mharaja Mehinder Behadre* and me, agreeably to the Papers of the Bund-oo-buſt of the Muttaſuddies, delivered to me, and which I have herewith encloſed. Theſe Diſtricts formerly appertained to other Jagheerdars, but having been taken into the Poſſeſſion of the Sircar, they came under the Agreements of the Aumils, and the Collection of the Muttaſuddies of the Province. Were they ſo very profitable, how comes it not to have been written in the Papers? It is near a Month ſince Mr. *Sykes's* Knowledge: Aumils are gone to the Mharaja's and my Jagheers, and yet I have received no Account of their great Profits. Had any ſuch Information been given me, and any Zubt (o) ſotuſh-kees Papers arrived, I would certainly have acquainted you and Mr. *Sykes*. As out of your own Kindneſs you have been pleaſed to confer this Favour upon me, why ſhould I conceal it from you? I keep not the ſmalleſt Tranſactions ſecret from Mr. *Sykes* and you. The Muttaſuddies have reckoned the Collections of the Mharaja's and my Jaghires, to be Rupees 173,107; thoſe Accounts were delivered to Mr. *Sykes* along with the other Papers of the Jagheers, in the *Bahar* Province. If the Diſtricts of our Jaghirs be worth Four Lacks of Rupees a Year, the Profits of thoſe Perſons, whoſe Reſidence is in that Province, who are well acquainted with the State of it, and who have taken what Diſtricts they have themſelves thought proper, will doubtleſs be ſtill greater. I, who am Night and Day diligent in ſhewing my Attachment to the Sircar, look upon the Loſſes and Profits of the Sircar as my own. It is better that all the Jaghires ſhould be taken into the Government's Hands, the Jagheedars paid in Ready Money, and the Balance carried to the Government's Credit. Although it is natural for Mankind to attend to their private Intereſts, and every one is liable to err; yet God is my Witneſs, that the Attainment of your Satisfaction is my moſt earneſt Wiſh.

P. S. I diligently exert myſelf Night and Day in managing the Affairs of the Sircar, and, by the Bleſſing of God and your Auſpices, the State of Diſorder in which they were involved is now removed. The Bund-oo-buſt of every Place has been finiſhed theſe Two Months, and the Collections are now going on well. I have great Hopes that the Buſineſs of the Sircar will be ſo conducted, as to afford you Satisfaction, and do me Credit.

N° 21 (b).

Copy Letter from *Thomas Rumbold*, Eſquire, to the Select Committee at *Bengal*, dated the 6th July 1767, incloſing Statement of Jaghires in the Province of *Bahar*.

To the Honourable *Harry Verelſt*, Eſquire, Preſident and Governor, and Gentlemen of the Select Committee.

Gentlemen,

I NOW forward to you an exact Statement of the Jaghires of the *Bahar* Province; as they are entered under the Heads of, Jaghires, Altumgah, Madud Mauſh, Payee Bakee Kalſah Shereeſa,; imagining the following Explanations of each will prove in ſome Degree neceſſary.

Jagheer.

A Grant of ſuch a Number of Daum, valued at a ſtated Sum, and in particular Pergunnahs therein mentioned, given by the King to ſuch Perſons who have diſtinguiſhed themſelves in his Service: Theſe ſo endowed are called Mutſubdars, and formerly kept up a Number of Troops ready to march to his Aſſiſtance; this Cuſtom has been long neglected, and Jaghires are now bought of the King's Miniſters.

Altumgah.

Is likewiſe a Grant of Land beſtowed in the ſame Manner as the Jaghires, with this Difference, it is a Gift of Charity, and deſcends to the Heirs of a Perſon poſſeſſing it; whereas a Jagheer at the Death of the Jagheerdars returns to the King.

Mudad Mauſh.

A Grant of the ſame Kind as the Altumgah, but generally given in leſs Sums, and to Faquiers and other religious Perſons of lower Rank.

Payee Bakee Kelſah Shereeſa.

At the Time this whole Subah was given away nearly in Jagheers, &c. the ſmall Part remaining in Poſſeſſion of the Crown had (as the Words implied) this Title; the Revenues were thence collected by the Dewan, and paid into the Royal Treaſury; this *Coſſim Ally Cawn* ſeized upon: The Part entered in this Account has been of late reſtored by *Mahomed Reza Cawn*, and is collected as formerly.

Daum.

An imaginary Space of Land, 40 of which are eſteemed equal to One Rupee; nevertheleſs no one, except the Shahzadah, receives Jaghires, &c. According to this Valuation, as the Dignity of the Jagheerdar does not ſo much depend upon the clear Income of his Jaghire as the Number of Daums granted, the King has by this Method a Power of diſtinguiſhing a greater Number at a ſmaller Expence, than he could by granting at the firſt Rate of 40 Daums to a Rupee.

On *Coſſim Ally Cawn's* Acceſſion to the Soubahdarry, he found this Province of no real Value to him, as it then ſtood diſtributed in Jaghires; he therefore called in

in all the Sunnuds, moſt of which he deſtroyed; the Remainder, with thoſe ſince added, compoſe this Account.

I endeavoured to obtain a more particular Account, by calling in the Firmaunds, taking their ſeveral Dates, and explaining the Reaſons for which the Grants were made; but I find many of the Jaghirdars reſide in different Parts of *Bengal*, and Numbers by Account have not Firmaunds to produce; *Mahomed Reza Cawn* ſettled the Claims entirely as he thought proper when he was up at *Patna*—If Directions were iſſued that only thoſe who were properly authorized by Grants from the King, ſhould continue to hold the Jagheers they are at preſent in Poſſeſſion of, I apprehend a great Part of thoſe now brought in the Account would revert to the Government.—It is difficult to find out whether ſuch as are entered under the Head of Jagheerdars, who really were entitled from original Gifts, are ſtill in being, or whether it is only their Families that keep up the Claims in their Names; we find Vakeels who act for them, and collect their Rents. That the Jagheer Lands will produce a much larger Yearly Revenue than valued at, the encloſed Statement is inconteſtible, were the Government to interfere in the Collections, and pay only the ſeveral Sums, agreeable to the preſent Valuation, from the Treaſury to the Claimants.

I am,

Gentlemen,

Your moſt obedient humble Servant,

Patna, 6 July 1767. *Thomas Rumbold.*

A STATEMENT of JAGHEERS in the Province of *BEHAR*.

Jagheerdars Names.	Daum.	Muckerer.	Names of the different Purgunnahs.	Particulars.	Total Amount.
1171.					
Mahomed Tuckey Khan	9,19,780	10,975 — 9	Havily Behar	612 14 3	
			Purgunnah Sanrah	770 13 —	
			D° - - Ogerul	198 4 —	
			D° - - Berbut	1,165 8 9	
			D° - - Bhurrarah	2,022 — —	
			D° - - Bhurbally	417 14 —	
			D° - - Jaker	4,936 13 3	
			D° - - Sogorah	850 13 —	10,975 — 9
Mahomed Herege Caun	21,43,753	17,658 4 3	D° - - Ballarah	191 14 —	
			Havily Behar	2,763 — —	
			Purg. Amartehou	3,000 — —	
			D° - Aurwall	875 — —	
			D° - Sanrah	1,965 — —	
			D° - Shateypore	613 11 —	
			D° - Bahalah	780 — —	
			D° - Bhurwarrah	510 — —	
			D° - Eutarrah	1,461 — —	
			D° - Maudah	1,253 — —	
			D° - Tawkar	485 — —	
			D° - Tarfaw	1,033 — —	
			D° - Noan	627 5 3	
			D° - Luckonepore	2,100 — —	17,658 4 3
Huſſein Reza Khan	2,66,000	4,119 — —	Havily Bahar	2,713 — —	
			Purg. Gopaulpoor	1,406 — —	4,119 — —
Auboo Mahomed Khan	5,63,150	4,640 2 —	Havily Behar	569 — —	
			Perg^h Aurwol	218 — —	
			D° - Sanrah	365 — —	
			D° - Rutty	317 10 6	
			D° - Sarah Barah Gawoah	1,070 7 6	
			D° - Luckonpore	2,100 — —	4,640 2 —
Jamael Cully Khan	22,20,030	20,801 8 —	D° - Pellarah	100 — —	
			D° - Sonrah	2,218 — —	

Roy Surubjeh	3,53,862	1,882 15 9			
			D° - Maunghere	1,875 — —	
			D° Havily Behar	9,584 11 —	
			D° - - Biffonah	2 622 6 —	
			D° - - Sareffa	4,401 7 —	
					20,891 8 —
			Havily Behar	890 10 9	
			Purg. Rageguir	490 13 —	
			D° - Giaſpore	501 18 —	
					1,882 15 9
Abdullah Bege Khan	2,50,000	1,500 — —	D° - Awmartehou	—	1,500 — —
Akumed Ally Khan	12,39,619	22,363 — —	D° - Nawn Naw	—	22,363 — —
Maharajah Dirjencrain	7,52,000	23,453 — —	D° - Sircar Terote	—	23,453 — —
Shahavaze Boye Khan	9,08,000	8,426 5 6	D° - Nowne	2,435 — —	
			D° - Nobotepore Belleah	1,335 — —	
			D° - Biſtchazery	2,800 — —	
			D° - Buſſarah	1,856 5 6	
					8,426 5 6
Abunned Huſſein Khan	3,55,780	5,728 6 —	Pergh Ougree	4,462 6 —	
			D° - Aurwoll	760 — —	
			D° - Sanrah	806 — —	
					5,728 6 —
Heddait Ullah Khan	21,90,000	3,626 — —	D° - Gentlah	—	3,626 — —
Mizza Mahomed	1,09,025	819 11 3	D° - Nobotepoor Bulleah	—	819 11 3
Meer Butchoo	1,06,325	7,055 4 —	D° - Safferam	—	7,055 4 —
Roy Colleanmull	1,00,000	1,000 — —	D° - Kaſnar	—	1,000 — —
Neiſſer Huſſein Khan	3,00,000	3,453 4 —	D° - Ovgru	2,490 4 —	
			D° - Namay	963 — —	
					3,453 4 —
Jaffeir Ally Khan	50,900	472 11 6	D° - Aurwoll	—	472 11 6
Kezer Ally Khan	1,89,153	833 — —	D° - Nobotepoor Bulleah	—	833 — —
Gulliam Huſſein Khan	50,000	416 5 9	D° - - D° - - D°	—	416 5 9
Mahomed Huſſein Khan	1,00,000	609 — —	D° - - D° - - D°	—	609 — —
Mahomed Mouſoum	1,00,000	571 — —	D° - - D° - - D°	—	571 — —
Hemmut Khan	3,89,580	5,467 8 —	D° - Tillawra	—	5,467 8 —
Mahomed Chumrah	1,18,743	837 — —	D° - Selemabad	383 — —	
			D° Luckonpore	454 — —	
					837 — —
Ravez Huſſein Khan	2,86,900	3,073 5 —	D° - Sanrah	700 — —	
			D° - Bawl	2,035 13 —	
			D° - Sareffa	337 8 —	
					3,073 5 —
Muſſulah Khan	6,69,420	7,500 — —	D - Shahpore	—	7,500 — —
Roy Sadouram	54,590	654 — —	D° - Giſpore	—	654 — —
Abuil Ceſſim Khan	44,400	544 11 —	D° - Beguy	26 — —	
			D° - Bageedgur	518 11 —	
					544 — —

Hudeem Kussein Khan	1,89,794	2,612	—	—	Perg^a Tiloke Jawbun	300	—	—			
					D° - Serseah	1,852	—	—			
					D° - Gurah Thavend	450	—	—	2,612	—	—
Gullaim Muzzuffer Khan	49,900	162	5	—	D° - Sawrah	—			162	5	—
Myr Syffee Ullah	3,50,497	5,049	8	—	D° - Gurrah Kaband	2,388	8	—			
					D° - Haddey	2,661	—	—	5,049	8	—
Rahem Aly Khan	70,000	858	8	—	D° - Gurah Kaband	—			858	8	—
Ally Ausgur Khan	70,000	793	—	—	D° - D° - D°	—			793	—	—
Heddait Hussein Khan	40,000	250	—	—	D° - Mahilla	—			250	—	—
Ahumed Khan Coressy	19,38,954	30,536	6	6	D° - Jehmah	44,828	1	6			
					D° - Cowe	15,708	5	—	30,536	6	6
1172 *Maharajah Shitabroy*	485,73,686	69,986	7	9	D° - Shahpore Munere	4,869	—	—			
					D° - Bisunk	32,000	—	—			
					D° - Paleah	8,927	8	9			
					D° - Tillawra	9,374	5	6			
					D° - Turbull	1,428	9	3			
					D° - Burbull	6,787	—	3			
					D° - Casmar	5,600	—	—	69,986	7	9
Rajah Kellian Mull	4,98,000	3,609	8	—	D° - Sawrah and Bhussary	—			3,609	8	—
Syed Ullall Wallah Khan	80,000	648	10	—	D° - Shahpore Munere	—			648	10	—
Kyder Ullah Khan	2,95,895	6,315	4	—	D° - Nobotepore Belleah	—			6,315	4	—
Jonickram	18,410	1,553	11	—	D° - Bissunk	—			1,553	11	—
Hukeem Burkut Ullah Khan	30,000	273	13	6	D° - Sarassa	—			273	13	6
Roy Roopchund	3,37,000	3,783	5	6	D° - Augerpore, &c.	—			3,783	5	6
	20,35,725								2,83,912	10	—
1173 Nabob *Maoin Ud Dowlah*	85,00,000	94,749	—	6	D° - Bechore, &c.	24,235	—	—	—		
					D° - Kaber	23,769	8	—	—		
					D° Havily Behar	422	5	—	—		
					D° - Surrastah	167	—	—	—		
					D° - Emadpore	13,724	3	6	—		
					D° - Bissunk	13,250	—	—	—		
					D° - Durdur and Manurack	19,000	—	—	—		
					D° - Giaspore	181	—	—	94,749	—	6
Maharajah Moyendre Behader	75,00,000	78,358	6	9	D° - Casteah	45,407	14	—			
					D° - Nypore	24,586	15	—			

Rajah Bissunt Roy	6,99,500	3,963 5 6	D° - Rutty	8,363 9 9	78,358 6 9
Leyet Ullah Khan	2,14,000	1,324 8 —	D° Havily Behar	—	3,963 5 6
Bakur Ally Khan	4,00,000	3,018 — —	D° - - Giaspore	—	1,324 8 —
1174			D° - - Shahpore Munere	—	3,018 — —
Nabob *Muneer Ud Dowlah*	81,70,378	1,17,581 — —	D° - - Beppore, &c.	—	1,17,581 — —
Rajah Mulyder	7,24,583	16,169 — —	D° - - Bissunk, &c.	—	16,169 — —
Muzzuffer Ally Khan	3,30,000	2,051 12 3	D° - - Jawker	—	2,051 12 3
	265,37,961				3,17,215 5 —

ALTUMGAH.

1171					
Mahomed Mashoouck	24,000	250 — —	Haveely Aizeemabad	50 — —	
			D° - - Behar	200 — —	250 — —
Mutaluckan Obdul Coreem	1,50,000	1,689 2 6	D° D°	904 — —	
			Perg. Giaspore	785 2 6	1,689 2 6
Shah Alum ud Dien, 2 Villages	1,12,500	6,942 — —	Havily Behar	2,438 — —	
			Perg. Bisswont	4,504 — —	6,942 — —
Mutaluckan Shah Attumed, 2½ d°	—	226 2 —	Havily Behar	—	226 2 —
D° *Meer Ullah*	57,000	612 12 —	D° - D°	—	612 12 —
D° *Mufty Cudderut Ullah*	47,885	556 — —	Perg. Aizemabad	451 — —	
			D° - Sanrah	105 — —	556 — —
Shah Lutf Ullah	36,190	168 2 —	D° - D°	—	861 2 —
Abdah Banoo	22,185	475 8 —	D° - Nobotepore Bulleah	—	475 8 —
Molkrah Zewillah	62,145	466 14 —	D° - Sanrah	209 10 —	
			D° - Terute	257 4 —	466 14 —
Shaick Row Ullah	6,600	38 — —	D° - Nobotepore Bulleah	—	38 — —
Shah Enayet Ullah	81,502	378 8 —	D° - Sanrah	—	378 8 —
Nour Ullah	50,400	329 12 9	D° - Nobotepore Bulleah	266 12 —	
			D° - Rutty	63 — 9	329 12 9
Meer Budurdeen	1,40,000	650 — —	D° - Sanrah	—	650 — —
Gullaim Ay Cawn	1,21,375	910 8 —	D° - Nobotepore Bulleah	—	910 8 —
Awmy Nuddy	10,000	75 — —	D° - D° - D°	—	75 — —
Alur Shahker Khan	4,00,000	4,845 8 —	D° - Giaspore	—	4,845 8 —
Durwash Mahomed	1,000	15 — —	D° - Terute	—	15 — —
Mutaluckan Meer Ally Khan	1,11,103	1,670 15 —	D° - Havily Aizemabad	50 6 —	
			D° - Sillemabad	280 10 —	
			D° - Giaspore	738 — —	

Faiz Neſſam	33,400	383 3 6	Perg[a] Purub Bogue	225 8 —	1,670 15 —
Hakim Hurmutbeg, 1 Village	—	901 — —	D° Surby	300 8 —	383 3 6
Mahomed Nuſſare	61,252	152 8 —			901 — —
Mutaluckan Gullaim Ally Khan	2,16,000	2,282 2 9	D° Sareſſa	—	152 8 —
			D° Bundmun Tigre	—	
			D° Salamabad	—	
			Havily Aizeemabad	50 6 —	
			Perg. Sillamabad	25 15 3	
			D° Giaſpore	839 — —	
			D° Baraw Sircar Serang	980 — —	
			D° Majah	150 — —	
			D° Sanrah	236 13 6	
					2,282 2 9
Mutaluckan Dawud Khan	2,24,647	1,121 13 3	D° Henea	—	1,121 13 3
Fuzelut Eab Khan	1,91,800	1,191 13 6	D° Nobotepore Bulleah	678 13 6	
			D° Dukunnur	380 — —	
			D° Oogrow	205 — —	
					1,191 13 6
Dumauly Khan	2,98,093	3,265 3 9	D° Sillamabad	25 15 —	
			D° Havily Behar	1,154 12 9	
			D° D° Aizemabad	50 6 —	
			D° Giaſpore	2,034 2 —	
					3,265 3 9
Coreem Neſſa Oderdana Begum	55,000	1,138 15 —	D° Noano	1,116 15 —	
			D° Suragegurry	22 — —	
					1,138 15 —
Mutaluckan Huſſun Ear Khan	9,06,568	7,465 6 —	D° Nobotepore Bulleah	2,221 13 —	
			D° Pellawra	442 4 —	
			D° Sanrah	621 10 6	
			D° Shahhurmeer	1,668 5 —	
			D° Oogree	25 2 —	
			D° Giaſpore	2,486 3 6	
					7,465 6 —
Korumun Neſſa	19,000	213 9 —	D° Sareſſa	—	213 9 —
Mutaluckan Meer Gullaim Moody	42,250	420 2 —	D° Tillara	—	420 2 —
Gullaim Hyder	2,00,000	3,259 — —	D° Mauldah	—	5,259 — —
Mutaluckan Aumed Ally Khan	75,000	1,317 6 —	D° Tillara	150 — —	
			D° Giaſpore	277 8 —	
			D° Beſſara	889 14 —	
					1,317 6 —
Syed Abraheem	27,000	125 7 6	D° Sanrah	—	125 7 6
Khanum Khan, 3 Villages	50,000	2,000 — —	D° Aurwoll	—	2,000 — —
Fazelut Neſſa	3,00,000	8,917 5 —	D° Biſſone	—	8,917 5 —
Abdul Kadur	45,000	209 10 —	D° Sanrah	—	209 10 —
Ally Wallah	32,000	951 4 —	D° Biſſone	—	951 4 —

Gullaim Hyder	1,32,000	8,964 14 6	D° - Sareſſa	309 14 6	
			D° - Giaſpore	272 — —	
			D° - Okarah	1,383 — —	
					1,946 14 6
Muckborah Khan Douran Khan	2,00,000	9,846 10 —	D° - Beſſone	—	9,846 10 —
Muſſutnate Zemut	5,65,000	6,276 6 —	D° - Sanrah	12 — —	
			D° - Giaſpore	6,264 6 —	
					6,276 6 —
Shahd Ullah	33,126	106 2 —	D° - Bhumpore	—	106 2 —
Muſſumate Salebah	4,25,000	4,996 15 —	D° - Giaſpore	—	4,996 15 —
Ruffee ud Deen Huſſein Khan	67,186	437 4 —	D° - Bhumpore	218 10 —	
			D° - Shahſehanpore	218 10 —	
					437 4 —
Mutaluckan Shaman Bege	21,589	400 — —	D° - Bhumpore	—	400 — —
Jaffeir Ally	20,000	100 — —	D° - Shahpore Munere	—	100 — —
Niaz Durgeaw Murkdoom, 2 Villages	—	1,001 — —	D° - Bhumpore, 1 Village	416 4 —	
			D° - Sanrah, - 1 D°	584 12 —	
					1,001 — —
Meer Mahomed Huffez Kuddeem	1,07,592	795 10 3	D° - Billawor	238 8 —	
			D° - Tillara	190 14 9	
			D° - Giaſpore	215 — —	
			D° - Moſſoura	151 3 6	
					795 10 3
Jeffeir Ally Khan Kullane	17,600	346 — —	D° - Bellawor	—	346 — —
Shahker Khan	20,000	275 13 —	D° - Giaſpore	—	275 13 —
Jaffier Ally Khan Khowd	50,000	407 13 6	D° - Tillara	100 13 6	
			D° - Giaſpore	307 — —	
					407 13 6
Ramjany Khanum	1,09,888	1,191 5 —	D° - Moſſudah	45 5 —	
			D° - Sareſſa	1,146 — —	
					1,191 5 —
Sunnaat Ulla Buſſeir	91,000	613 6 —	D° - Bellawar	260 6 —	
			D° - Sanrah	335 — —	
					613 6 —
Mutaluckan Achbur Khan	3,00,000	2,800 — —	D° - Giaſpore	—	2,800 — —
D° *Heffez Aly Khan*	40,000	200 — —	D° - D°	—	200 — —
Hazy Mahomed Syed	20,000	155 — —	D° - Bellawar	—	155 — —
Mahomed Zahed	52,935	440 — —	D° - Shahjeanpore	—	440 — —
Mahomed Fazill	17,000	346 — —	D° - Bellawar	—	346 — —
Shah Kulleel	38,347	505 — —	D° - Giaſpore	—	505 — —
Zahir Huſſein Khan	2,79,600	3,374 8 6	D° - D°	—	3,374 8 6
Mutaluckan Rahum Ally Durwaſh, 1 Village	49,500	920 3 —	D° - Tillara	—	920 3 —
Mutaluckan Gullaim Ally Durwaſh	42,970	494 4 —	D° - D°	—	494 4 —
D° *Gullaim Muſtiffa*, 2 Villages	—	301 — —	D° - D°	—	301 — —
Coja Meer Khan	90,010	1,531 9 —	D° - Sareſſa	—	1,531 9 —

Bhirounaut Bramin				1,20,000	2,342	4	—	Perg[a] Sunate					—	
Mutaluckan Hazy Mahomed Ally				50,000	601	—	—	D° - Sellemabad					—	
Mahomed Isaac Khan				2,16,326	1,596	9	3	D° - D°					137	6 6
								D° - Janguira					568	12 6
								D° - Suraje Gurry					239	4 3
								D° - Sanhore					651	2 1
														1,596 9 3
Muſſumate Aubuddah				1,28,133	1,386	14	—	D° - Sellimabad					60	— —
								D° - Treſtaſh					601	— —
								D° - Rutty					505	6 —
								D° - Emaudpore					520	8 —
														1,386 14 —
Mutaluckan Mahomed Ally, &c.				25,000	300	8	—	D° - Sellemabad					—	300 8 —
D° *Gullaim Ayam*				25,000	300	8	—	D° - D°					—	300 8 —
Manulla Khan				43,700	200	—	—	D° - Sanrah					—	200 — —
Syed Emambeharry				4,00,000	13,508	—	—	D° - Samoy					—	13,508 — —
Mutaluckan Ally Auſgar				88,225	1,116	—	—	D° - Aibarpore					549	— —
								D° - Gur Tawbur					567	— —
														1,116 — —
Mutaluckan Shurfuddy				50,000	1,010	8	—	D° - Bhurwara					—	1,010 8 —
D° *Raheem Ally Khan*				83,350	1,105	4	3	D° - Surſutt					491	12 3
								D° - Gunjabed					613	8 —
														1,105 4 3
Muſſumate Awmnul Phaitemah				15,000	138	3	—	D° - Tutchun Bogue					—	138 3 —
Muſſumate Phaitemah				8,600	318	8	—	D° - Murwah					—	318 8 —
Mutaluckan Rezy ud Deen				1,60,000	1,355	—	—	D° - Aebarpore Ranny					—	1,355 — —
Pier Mahomed				9,050	92	11	6	D° - Biſſara					86	6 6
								D° - Rutty					6	5 —
														92 11 6
Shah Hubeebwalla, 1 Village				—	98	6	—	D° - D°					—	98 6 —
Shah Kyam ud Deen				1,00,000	440	—	—	D° - Safferam					—	440 — —
Mutaluckan Hetta Ulla Khan				2,20,000	1,165	9	9	D° - Bettonyah					—	1,165 9 9
Conlaput Bramin				25,200	800	—	—	D° - Bhalha					—	800 — —
Muckuborah Shah Boullah				5,95,905	5,500	—	—	D° - Elaypore					—	5,500 — —
Mutaluckan Shurrif Mowendy Khan				2,10,000	903	—	—	D° - Suraje Gurry					—	903 — —
Mutaluckan Augout Koſſim Khan				2,28,237	4,230	—	—	Havily Behar					—	4,230 — —
Koriman Noſſa				1,30,473	1533	12	—	Perg. Cuſmar					—	1,533 12 —
Emombux				1,27,000	2,409	9	—	D° - Giaſpore					—	2,409 9 —
Meer Shuruff				23,500	175	4	—	D° - Nobotepore Bulleah					—	175 4 —
Mutaluckan Syed Hubellwallah				60,000	1,610	—	—	D° - Shahjehanpore					—	1,610 — —
Syed Ekun Ally				1,56,000	1,027	6	—	D° - Nobotepore Bulleah					795	14 —
								D° - Bullawor					231	8 —
														1,027 6 —

Mutaluckan Shaick Hunsinger	70,000	1,414	11	6	D° - Burwara	—			1,414	11	6
D° *Shaick Kyam ud Deen*	75,000	1,319	—	—	D° - D°	788	1	3			
					D° - Surfutt	530	14	9			
									1,319	—	—
Hodjee Mahomed Salahah	1,58,000	1,095	14	6	D° - Biffara	—			1,095	14	6
Mutaluckan Hyatt ul Neffa	8,43,000	25,299	—	—	D° - Biffone	—			25,299	—	—
14½ Villages	114,45,937								1,71,835	12	—
1172											
Mutaluckan Ally Huffein Khan	3,38 039	2,743	2	6	Perg. Shahpore Munere	—			2,743	2	6
Muffumate Zamir Neffa	74,172	602	10	3	D° - D° - - D°	—			602	10	3
Mutaluckan Purrage ud Deen, &c.	2,10,000	3,826	2	9	D° - Oogrue	1,960	2	—			
					D - Billawar	493	12	6			
					D Aul Culf	1,372	4	3			
									3,826	2	9
Aud Ulla Dirvafh	17,000	772	3	3	D° - Sonoute	—			772	3	3
Mutaluckan Shaick Heffamuddeen	55,600	560	14	6	D° - Giafpore	—			560	14	6
Mutaluckan Jazzeud Deen Khan	1,01,220	1,021	3	6	D° - D°	—			1,021	3	6
Coja Mahomed Sammy	1,74,758	7,000	15	—	D° - Shahjehanpore	5,000	—	—			
					D° - Bhumpore	2,000	15	—			
									7,000	15	—
Shah Kyam ud Deen	2,30,000	5,532	4	9	D° - Safferam	—			5,532	4	9
Hyat ul Neffa	60,600	963	—	—	D° - Biffara	—			963	—	—
Mutaluckan Gullaim Ally Khan	2,34,000	1,633	15	9	D° - Burbull	1,313	15	9			
					D° - Harny, &c.	320	—	—			
									1,633	15	9
Noazefs Phaikmah	59,550	439	15	—	D° - Bhufa	—			439	15	—
Mutaluckan Fuzzun Ally Khan, 8 Vill.	—	3,840	—	—	D° - Pluch	2,400	—	—			
					D° - Giafpore	1,440	—	—			
									3,840	—	—
Muffumote Rahamum Neffa	99,500	3,100	—	—	D° - Monorah	—			3,100	—	—
Mutaluckan Meer Enayet Ullah	1,90,000	408	7	6	D° - Sanrah	—			408	7	6
Ufmot ul Neffa	25,000	270	—	—	D° - Pachum Bugbou	—			270	—	—
D° *Codur Ullah Khan*	4,00,000	6,883	3	—	D° - Safferam	—			6,883	3	—
Syed Loll	25,000	148	5	—	D° - Aumertchou	—			148	5	—
Shah Mahomed Tucky	23,00,000	28,193	—	—	D° - Behar	—			28,193	—	—
Shah Rezy ud Deen	5,00,000	5,426	4	—	D° - D°	—			5,426	4	—
Mutaluckan Ally Abraheem Kawn	6,12,543	5,097	8	6	D° - Giafpore	—			5,097	8	6
Mahomed Shuffy	41,660	173	8	6	D° - Sanrah	—			173	8	6
Mutaluckan Sunaut Ullah	50,000	687	8	—	D° - Beerbeel	—			687	8	—
Mirza Afkerey, 7 Villages	—	3,801	—	—	D° - Giafpore	—			3,801	—	—
Muffumate Salehah	2,44,969	3,193	1	—	D° - D°	—			3,193	1	—
Ahumuddy Begum	1,37,800	1,749	—	—	D° - Eymallpore	—			1,749	8	—

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Shah Rezy, &c.	14,160	71	—	—
Gullaim Mohy ud Deen	17,740	200	—	—
Shah Kulleeb, 7 Villages	—	900	—	—
Meer Muſtiffa	12,000	51	12	—
Muſſy Wullah	42,250	168	8	—
Aumeer ud Deen	25,000	106	4	—
Meer Syed Mahomed	50,000	212	8	—
Gullaim Muzuffer	10,500	114	6	—
Muſſumate Kyre ud Deen	51,845	361	—	—
Shaick Nour Ullah	14,850	123	—	—
Obdut Guffour	1,56,768	1,205	—	—
Feiz Mahomed Khan	44,360	369	5	3
Khouka Khan	2,00,000	2,704	—	—
Mutaluckan Syed Ahomed Ally	7,740	62	12	3
Mutta Abbut Coſſim Khan, 1 Village	—	694	8	3
Kukeem Ahumed Ulla, 3 D°	—	1,960	6	—
Mutaluckan Meer Mahomed Evuz Khan, &c. 2 Villages	—	956	—	—
Ramjany Khanum, 1 D°	—	1,245	3	—
Muſſumate Jareah Itimah	29,000	143	7	6
Aumeddy Begum	20,000	201	12	6
Muſſumate Fatimah	10,000	228	4	6
Gurreem ul Niſſah	2,858	3	2	—
Waruſſain Huſſun Ally	2,18,283	2,300	13	6
Abdull Luteff	20,000	92	14	—
Muſſumate Sedheha	72,000	1,100	—	—
Huckeem Baſon, 1 Village	—	1,396	—	—
Rajah Muſſuffer Ally	4,14,000	19,839	14	—
Meer Nazim ud Deen	38,300	383	—	—
Syed Nujabut	12,550	58	1	3
Surajah Dowlah	5,000	87	14	—
Sharich Omar Ullah	35,000	317	15	—
Bibbee Kumaal	70,000	325	1	—
Fiez Ullah	17,268	81	13	—
Awell Futty Khan	29,972	92	12	—
Shah Huſſein	22,366	6,580	4	—
Gullaim Hyder	31,000	490	4	—
Obekah Begum	32,000	232	—	—
Gullaim Muſtiffa	3,200	32	—	—
	16½ Villages	22,91,899		

D° - Milkee Bulleah	71	—	—
D° - Nypore	200	—	—
D° - Saſſaram	900	—	—
D° - Tillarah	51	12	—
D° - D°	168	8	—
D° - Tillara	106	4	—
D° - D°	212	8	—
D° - Pecha Bagou	114	6	—
D° - Nizam ud Deimpore	361	—	—
D° - Noubutpore Bulleah	123	—	—
D° - Shahpore Munere	1,205	—	—
D° - Noubutpore Bulleah	369	5	3
D° Havily Behar	2,704	—	—
D° - - Shahpore Munere	62	12	3
D° - - D°	694	8	3
D° - - Bulleah	1,960	6	—
D° - - Sanrah	956	—	—
D° - - Biſſounk	1,215	3	—
D° - - Oogree	143	7	6
D° - - Giaſpore	201	12	6
D° - - Eyamedpore	228	4	6
D° - - Ballagur	3	2	—
Havily Aizeemabad	2,300	13	6
Perg. Sanrah	92	14	—
D° - Tillarah	1,100	—	—
D° - Gouha	1,396	—	—
D° - Kerruckpore	19,839	14	—
D° - Aizeemabad	383	—	—
D° - Sanrah	58	1	3
D° - Aizeemabad	87	14	—
D° - D°	317	15	—
D° - Sanrah	325	1	—
D° - D°	81	13	—
D° - Bemepore	92	12	—
D° - D°	6,580	4	—
D° - Sareſſa	490	4	—
D° - Sanrah	232	—	—
D° - Aizeemabad	32	—	—
	52,379	3	9

JAGHEERS						
Restored in the Years 1171 and 2		20,35,725	—	—	2,83,912 10 —	
1173 and 74		265,37,961	—	—	3,17,215 1 —	6,01,127 11 —
			485,73,686			
ALTUMGAH						
Restored in the Years 1171	14½ Villages	114,45,937	—	—	1,71,835 12 —	
1172	19 Ditto	90,51,374	—	—	1,24,563 1 6	2,96,398 13 6
	33½ Villages		204,97,211			
MUDUD MAUSH						
Restored in the Years 1171 and 2	16½ Villages	—	22,91,899	—	—	52,379 3 9
Payee Bakee Kalsah Shereefa		—	10,57,869	—	—	4,158 — —
	Daum	—	724,20,665		Rupees	9,54,063 12 3
A Jagheer lately granted to *Roy Kellaram*, but not yet entered in the Books of the Nizamut		—	5,00,000	—	—	5,100 — —
50 Villages	Daum	—	729,20,665	—	Sicca Rupees	9,59,163 12 3

N° 22.

Copy of the 59th Paragraph of the General Letter from the Court of Directors of the *East India* Company to the Preſident and Council at *Fort William*, in *Bengal*, dated 13th March 1761.

THE vaſt Extenſion of our Affairs at *Bengal*, we are ſatisfied, ſhould exempt our Governor from any additional Weight of Buſineſs where we can avoid it; we are equally ſenſible that his Emoluments keep pace in no Proportion to his increaſed Fatigue and intenſe Application; therefore, as a Compenſation, and to excite him to exert his moſt zealous Endeavours to ſerve us, we order and direct that our Preſident, Mr. *Vanſittart*, or our Preſident for the Time being, be allowed a Conſulage or Commiſſion of Two and a Half per Cent. to be deducted from the nett annual Revenue of theſe our acquired Territories, to be paid him at the Cloſe of every Year. We know of no unfair Perquiſites at *Calcutta*; but if any have crept in, we expect they are all inſtantly aboliſhed, or we ſhall reſent it in the higheſt Degree. We deem all thoſe Perquiſites unwarrantable and unfair, that have not our Authority or Approbation.

N° 23.

Copy of the 6th, 7th, 8th, and 9th Paragraphs of the General Letter from the Court of Directors of the *East India* Company, to the Preſident and Council at *Fort William*, in *Bengal*, dated the 13th of May 1763.

IN our Letter of the 13th of March 1761, we allowed Preſident *Vanſittart* Two and One Half per Cent. on our nett Revenues, including all the Grants from *Jaffier Ally Cawn*, and this we confirm as a ſettled and invariable Emolument to every Governor.

But as the great Increaſe of our Revenues, ariſing out of the Provinces granted us by *Coſſim Ally Cawn*, and the vaſt Improvement of thoſe Revenues, are principally owing to the wiſe, prudent, and diſintereſted Conduct of Preſident *Vanſittart*, we think it but reaſonable that he, who preferring our Intereſts to all other Conſiderations, ſhould participate in thoſe Benefits he has been ſo inſtrumental in acquiring for us.

We therefore direct, that ſo long as Mr. *Vanſittart* ſhall continue in the Government of *Bengal*, he be allowed a Commiſſion of Two and One Half per Cent. on all ſuch nett Revenues as have or may ariſe out of the above-mentioned Grants from *Coſſim Ally Cawn*; and that the Payment commences with the Ceſſion of thoſe Countries: And we hereby ſuperſede the Order in the 79th Paragraph of our Letter of the 9th March 1763, per *Lapwing*, &c. referring this Matter to our future Conſideration.

This additional Emolument is expreſsly to be underſtood as a diſtinct Reward due to the perſonal Merit of Preſident *Vanſittart*, and is abſolutely to ceaſe upon his quitting the Government: It is not to be claimed, or any ways pretended to, by our future Governors, whoſe fixed Emoluments, very handſome and extenſive, we repeat to you, is confined to our Orders and Regulations of the 13th March 1761.

N° 24.

Extract of the General Letter to the Preſident and Council at *Bengal*, dated the 1ſt June 1764, ſent per *Lapwing* and *Kent*.

Par. 20. HAVING conſidered what Allowance ſhould be made to Lord *Clive*, as Preſident and Governor, we have agreed to ſettle upon his Lordſhip, and he is accordingly to be allowed the Sum of Six thouſand Pounds a Year, to be paid him Monthly, to commence upon his Arrival in *Bengal*; which, together with the One per Cent. Commiſſion he is entitled to as Preſident, out of the Two and One Half per Cent. Coinage Duty, are to be in full Conſideration for all his Services, both Civil and Military; conſequently, his Lordſhip is to have no Allowance whatever, by way of Commiſſion, or otherwiſe, out of the Revenues, from any of our territorial Acquiſitions whatſoever; and our Orders thereupon, as contained in our Letters of the 13th March 1761, and the 13th May 1763, are, from this Time forward, to be null and void.

21. We do not mean to hinder his Lordſhip from receiving the uſual Commiſſion, ariſing from the Coral, and other licenſed Articles, conſigned to him by private Merchants: This his Lordſhip is to have in the uſual Manner.

54. For the Reaſons given in our Letter of the 8th of February laſt, we were then induced to ſend poſitive Orders to put a final and effectual End to the Inland Trade in Salt, Beetle Nut, Tobacco, and in all other Articles whatſoever, produced and conſumed in the Country: To the Remarks we made in that Letter we muſt add one Obſervation, which is; It appears very extraordinary, that, in a Trade ſo extremely lucrative to Individuals, the Intereſt of the Company ſhould not have been at all attended to, or conſidered.

55. Thoſe Orders were ſent, it is true, before we received the new Treaty you entered into with *Jaffier Ally Cawn*, upon his Re-eſtabliſhment in the Subahſhip; in which it is agreed, That the Engliſh ſhall carry on their Trade by means of their own Duſticks, free from all Duties, Taxes, and Impoſitions, in all Parts of the Country, except in the Article of Salt, on which a Duty

of

of Two and One Half per Cent. is to be levied on the Rowana, or Houghly Market-price; wherein it is further agreed, that the late Perwanahs, iſſued by *Coſſim Ally Cawn*, granting to all Merchants the Exemption of all Duties, for the Space of Two Years, ſhall be reverſed and called in, and the Duties collected as before.

56. Theſe are Terms which appear to be ſo very injurious to the Nabob, and to the Natives, that they cannot, in the very Nature of them, tend to any thing but the producing general Heart-burnings and Diſſatisfaction; and conſequently there can be little Reaſon to expect the Tranquillity of the Country can be permanent: The Orders therefore in our ſaid Letter of the 8th of February, are to remain in force, until a more equitable and ſatisfactory Plan can be formed and adopted, which, as it is impoſſible for us to frame here, deſtitute as we are of the Informations and Lights neceſſary to guide us in ſuch an important Affair.

57. You are, therefore, hereby ordered and directed, as ſoon after the Receipt of this as may be convenient, to conſult the Nabob as to the Manner of carrying on the Inland Trade in Salt, Beetle Nut, Tobacco, and the other Articles produced and conſumed in the Country, which may be moſt to his Satisfaction and Advantage, the Intereſt of the Company, and likewiſe of the Company's Servants.

58. You are therefore to form a proper and equitable Plan for carrying on the ſaid Trade, and tranſmit the ſame to us, accompanied by ſuch Explanations, Obſervations, and Remarks, as may enable us to give our Sentiments and Directions thereupon, in a full and explicit Manner.

59. In doing this, as before obſerved, you are to have a particular Regard to the Intereſt and entire Satisfaction of the Nabob, both with reſpect to his Revenues, and the proper Support of his Government; in ſhort, this Plan muſt be ſettled with his free Will and Conſent, and in ſuch a Manner as not to afford any juſt Grounds for Complaint.

60. In the next Place, the utmoſt Care and Attention muſt be beſtowed in forming the ſaid Plan, that, in ſome proper Mode or Shape, a juſt and equitable Conſideration be ſecured for the Company.

61. If any Inconveniencies ſhall be apprehended to ariſe to the Company's Inveſtments, upon carrying on ſuch an Inland Trade, you are to give us your full Thoughts thereupon, and in what Manner they may be obviated.

62. You are to give us your impartial and unbiaſſed Thoughts, alſo, Whether the carrying on this Inland Trade may affect the juſt Rights and Privileges of the French, Dutch, or any Europeans, and tend thereby to draw on any national Altercations and Embroils, which are by all means to be avoided, in forming the ſaid Plan; therefore you are to be particularly careful to prevent theſe, or any Evils of the like Kind.

63. And here let it be remarked, that no Perſons whatſoever have a Right to trade within the Limits of the Company's Charter without their Licence; if any new Tracks of Trade are fallen into, ſurely therefore the Company's Intereſt ought to have the Preference, and be equitably conſidered, in order to induce them to permit their Servants to participate in the Advantages reſulting from ſuch Trade.

64. In the 20th Paragraph of this Letter we have mentioned, that the Sum of £. 6,000 a Year is to be allowed Lord *Clive* as Preſident and Governor: We do not mean that Sum is to include his extraordinary Expences, in caſe his Lordſhip ſhall at any Time be under the Neceſſity of taking the Field: We therefore direct, That all ſuch Expences be borne by the Company, and paid to his Lordſhip, out of our Caſh in *Bengal*, accordingly; in which all the Frugality is recommended that is conſiſtent with the Service.

65. The ſaid £. 6,000 a Year is intended as an Appointment to Lord *Clive* only, and not to be allowed to any future Preſident and Governor: We therefore direct, That any Perſon who ſhall immediately, and in future, ſucceed to the Government after his Lordſhip, be allowed, over and above the Commiſſion on the Coinage Duty, £. 3,000 a Year, as ſettled in our Letter of the 13th March 1761, for Salary, Expences of his Table, and all other Charges and Expences whatſoever, as Preſident and Governor.

67. The General Court of Proprietors having, on account of the critical Situation of the Company's Affairs in *Bengal*, requeſted Lord *Clive* to take upon him the Station of Preſident, and the Command of the Company's Military Forces there; his Lordſhip has been appointed Preſident and Governor accordingly, as mentioned in the preceding Part of this Letter. The Intention of the General Court, in deſiring Lord *Clive* to go to *Bengal*, was, That by his Lordſhip's Character and Influence, Peace and Tranquillity might be the eaſier reſtored and eſtabliſhed in that Subahſhip. In order, therefore, to anſwer theſe Purpoſes in a Manner that we apprehend may prove moſt effectual, we have thought proper to appoint a Committee on this Occaſion, conſiſting of his Lordſhip, Mr. *William Brightwell Sumner*, Brigadier General *Carnac*, alſo Meſſrs. *Harry Verelſt*, and *Francis Sykes*, to whom we do hereby give full Powers to purſue whatever Means they ſhall judge moſt proper to attain thoſe deſirable Ends; but, however, in all Caſes where it can be done conveniently, the Council, at large, is to be conſulted by the ſaid Committee, though the Power of determining is to be in that Committee alone. We further direct, that as ſoon as Peace and Tranquillity are reſtored and eſtabliſhed in the Subahſhip of *Bengal*, then the ſaid extraordinary Powers are immediately to ceaſe, and the ſaid Committee be diſſolved.

68. As we would have the ſaid Committee, as long as it is neceſſary to exiſt, as before-mentioned, to conſiſt of Five Members; in caſe therefore of a Vacancy or Vacancies, by Death or Abſence from *Fort William*, they are to be filled up by the ſaid Committee, out of ſuch of the Civil Members of the Council as they ſhall think proper, from Time to Time.

69. We are alſo to inform you, and direct, that the ſaid Committee is to be the Committee for defending the Settlement in caſe of being attacked by an Enemy, agreeable to the Directions and Rules laid down in our Letter of the 12th of May 1758, to which is to be added Sir *Robert Barker*, the Colonel and Commandant of the Corps of Artillery.

70. The Powers of the ſaid Committee are by no means meant to invalidate or diſpenſe with, or in any way prevent, the carrying ſtrictly into Execution the Orders contained in the 53d Paragraph of this Letter, with reſpect to the Deed of Covenant all our Servants, both Civil and Military, are to enter into, according to the true Intent and Meaning of the ſaid Covenant.

N° 25.

Fort William, the 19th September 1766.
At a Select Committee;
PRESENT,
The Right honourable Lord *Clive*, Preſident,
Brigadier General *Carnac*,
Harry Verelſt, Eſquire.

THE Right honourable the Preſident has urged the Neceſſity of reſtricting the future Governors of this Preſidency, in Points of Trade and private Intereſt, with Arguments of ſo much Force and Conviction in the following Minute, that we unanimouſly agree in recommending his Lordſhip's Propoſal to the Board, that it may be carried into Execution with all convenient Diſpatch.

Our Attention as a Select Committee, inveſted with extraordinary Powers by the Court of Directors, has been conſtantly engaged in reforming the Abuſes which had crept into the ſeveral Departments of this Government; the important Work has been ſteadily proſecuted with Zeal, Diligence, and Diſintereſtedneſs on our Parts, and the Succeſs of our Labours gives us Reaſon to hope that our Employers will be of Opinion, we have eſtabliſhed many uſeful and neceſſary Regulations. Many others, however, are ſtill wanting to complete our Plan; but I doubt not that the ſame Principles, which have hitherto guided our Conduct, will continue to direct and to juſtify the Meaſures we have yet to purſue.

To place the Preſident in ſuch a Situation as will render his Government completely honourable to himſelf, and advantageous to the Company, appears to me an Object of as much Conſequence as any that has been taken into our Conſideration. Where ſuch immenſe Revenues are concerned, where Power and Authority are ſo enlarged, and where the Eye of Juſtice and Equity ſhould be ever watchful, a Governor ought not to be embarraſſed with private Buſineſs; he ought to be free from every Occupation in which his Judgement can poſſibly be biaſſed by his Intereſt.—The extenſive commercial Affairs, the Study of the Finances, the Politics of the Country, the epiſtolary Correſpondence, the Proceedings of Council and Committee, theſe are ſufficient to employ every Moment of his Time; and I am confident that they cannot be conducted with the requiſite Attention to the Company's Intereſt, if the Mind of the Governor be diverted by complicated Mercantile Accounts of his own.

If we look back upon thoſe unhappy Diſſenſions, which have frequently brought the Company's Poſſeſſions in *Bengal* almoſt to the Point of Deſtruction, we ſhall find that they have generally proceeded from the Conduct of Governors, who, too eager in Purſuit of private Intereſt, have involved themſelves in Affairs which could not be reconciled to the ſtrict Principles of Integrity; to prevent Scrutinies and Diſcoveries which might in any Degree affect their Honour, they have frequently been reduced to the Neceſſity of conniving at Abuſes, which would otherwiſe have been brought to light and remedied. The Welfare of this great Company ſhould be the ſole Study of a Governor attached to that Point alone; his Meaſures could never be thwarted by the Malice of Oppoſition, becauſe they would all be propoſed for the public Good, and Actions will always be juſtified, or condemned, from the Principles on which they are founded. Such a State of Independency and Honour muſt be highly eligible to a Governor, and, in my Opinion, it can only be acquired by cutting off all Poſſibility of his benefiting by Trade, or by that Influence which his Power neceſſarily gives him in theſe opulent Provinces.

I therefore propoſe, that the Governor ſhall, in the moſt public Manner, in the Preſence of all the Company's Servants, the Mayor and Aldermen, and free Merchants, aſſembled at the Mayor's Court, take the Oath, and execute the Penalty Bond, hereunto annexed.

The Conſiderations I have propoſed is One, and One Eighth per Cent. upon the Revenues, excepting thoſe ariſing from the Company's own Lands at *Calcutta*, *Burdwan*, *Midnapore*, and *Chittagong*.

Although by theſe Means a Governor will not be able to amaſs a Fortune of a Million or Half a Million in the Space of two or three Years, yet he will acquire a very handſome Independency, and be in that very Situation which a Man of nice Honour, and true Zeal for the Service, would wiſh to poſſeſs.

Thus ſituated, he may defy all Oppoſition in Council, he will have nothing to aſk, nothing to propoſe, but what he means for the Advantage of his Employers; he may defy the Law, becauſe there can be no Foundation for a Bill of Diſcovery, and he may defy the Obloquy of the World, becauſe there can be nothing cenſurable in his Conduct; in ſhort, if Stability can be inſured to ſuch a Government as this, where Riches have been acquired in Abundance in a ſmall Space of Time, by all Ways and Means, and by Men with or without Capacities, it muſt be effected by a Governor thus reſtricted, and I ſhall think it an Honour, if my Propoſal be approved, to ſet the firſt Example.

The Oath to be taken in the moſt public Manner by the Preſident.

The Penal Bond to be entered into by the Preſident.

Ordered, That the above Oath and Bond be entered after the Proceedings.

(Signed) *Clive*,
John Carnac,
H. Verelſt.

N° 26.

Mayor's Court at *Calcutta*, at *Fort William*, in *Bengal*.

AT a Court held on Wedneſday the Firſt Day of October, in the Sixth Year of the Reign of our Sovereign Lord *George* the Third, by the Grace of God of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, *&c.* and in the Year of our Lord One thouſand Seven hundred and Sixty-ſix;

PRESENT,

James Liſter, Eſquire, Mayor.

Meſſieurs { *Robert Dobinſon*, *Thomas Wordward*, *Cornelius Goodwin*, *David Killican*, *Matthew Miller*, *Thomas French*, *George Lear*, and *Joſeph Jekyll*. } Aldermen.

This being the Day appointed for the Right honourable *Robert* Lord *Clive*, who is now Governor or Preſident of *Fort William* in *Bengal* aforeſaid, to take an Oath or make an Affidavit in the ſaid Court, and execute a Deed or Covenant, in a large Penalty, which are expected and intended to be taken or ſworn to, and renewed or executed by all future Governors or Preſidents of *Fort William* in *Bengal* aforeſaid;

The ſaid Right honourable *Robert* Lord *Clive* appeared in the ſaid Court, attended by General *John Carnac*, *Harry Verelſt*, *Hugh Watts*, *Randolph Marriott*, *Claud Ruſſell*, *Thomas Rumbold*, *William Alderſey*, *Thomas Kelſall*, and *Charles Floyer*, Eſquires; and other covenanted Servants of the honourable Company of Merchants of *England*, trading to the *Eaſt Indies*, and other principal Inhabitants of *Calcutta* aforeſaid, and then and there produced a certain Deed or Writing, which is contained in the following Words; (that is to ſay),

" This Indenture, made the Firſt Day of October, " in the Sixth Year of the Reign of our Sovereign " Lord *George* the Third, by the Grace of God, of *Great* " *Britain*, *France*, and *Ireland*, King, Defender of the " Faith, *&c.* and in the Year of our Lord One thouſand " Seven hundred and Sixty-ſix, between the United Com- " pany of Merchants of *England*, trading to the *Eaſt Indies*, " on the one Part; and *Robert* Lord *Clive* Baron *Clive* of " *Plaſſey*, in the Kingdom of *Ireland*, Preſident and Go- " vernor of *Fort William*, in the Kingdom of *Bengal*, on the " other Part; Witneſſeth, That in Conſideration of the ſaid " *Robert* Lord *Clive*'s being Preſident and Governor of " *Fort William*, and in Conſideration of the ſeveral Sum " and Sums of Money to be received by him the ſaid " *Robert* Lord *Clive*, in Manner following; that is to ſay, " The Sum of One and One-eighth per Cent. upon the " Revenues of *Bengal*, *Bahar*, and *Orixa* (ſave and except " the Revenues of the Lands of the ſaid United Com- " pany at *Calcutta*, *Burdwan*, *Midnapore*, and *Chit-* " *tagong*) to be paid unto him in Monthly, Quarterly, " or Yearly, Payments, during the Time he ſhall con- " tinue to be Preſident and Governor of *Fort William* " aforeſaid; and alſo in Conſideration of his Salary, " ſtated Allowances, and Commiſſion upon the Mint, " Coral, and upon Freight Goods, the ſaid *Robert* " Lord *Clive* doth hereby for himſelf, his Heirs, Exe- " cutors, and Adminiſtrators, covenant, promiſe, and " agree, to and with the ſaid United Company and their " Succeſſors, that the ſaid *Robert* Lord *Clive*, during " the Time he ſhall continue to be Preſident and Go- " vernor of *Fort William* aforeſaid, ſhall not, directly " nor indirectly, upon any Pretence or Pretext whatſo- " ever, carry on, uſe, or exerciſe, any Trade or Com- " merce in the way of a Merchant, or otherwiſe traf- " fic, adventure, or trade, in any Commodities what- " ſoever, at, to, in, or from, the *Eaſt Indies*, *China*, " *Perſia*, or *Mocha*, or in any Part thereof, or elſe- " where, between the *Cape of Good Hope*, and the " *Straits of Magellan*, either on his own Account, or in " Company with, or for, or on Account of, any other Per- " ſon or Perſons, in any Article of Merchandize what- " ſoever (ſave and except for the Benefit of the Engliſh " *Eaſt India* Company, and except in ſuch Goods and " Merchandize as ſhall be remaining on hand and un- " ſold at the Time he the ſaid *Robert* Lord *Clive* com- " menced Preſident and Governor of *Fort William*, and " wherein he now hath any Share or Intereſt, which " only he ſhall or may ſell, or diſpoſe of, or give Com- " miſſions or Directions for ſelling the ſame; and fur- " ther ſave and except, and it is the true Intent and " Meaning hereof, that nothing herein contained ſhall " extend, or be conſtrued to extend, to prevent, pre- " clude, or hinder, him the ſaid *Robert* Lord *Clive*, from " purchaſing Diamonds, or other precious Stones, pro- " vided he does not diſpoſe of the ſame by way of " Barter or Sale here, or in any other Part of the *Eaſt* " *Indies*, or from ſending or remitting his Eſtate and For- " tune to *England* by Bills, or in any other Shape what- " ſoever) nor barter, ſell, or exchange, any Kind of " Goods, Wares, or Merchandizes, nor accept from, " nor give to, any Perſon or Perſons, Commiſſions for " managing or tranſacting Buſineſs or Affairs of Mer- " chandize (except as before is excepted) and the ſaid " *Robert* Lord *Clive* doth hereby further covenant, " promiſe, and agree to and with the ſaid United " Company and their Succeſſors, that the ſaid *Robert* " Lord *Clive* ſhall not, nor will himſelf, nor ſhall wit- " tingly or willingly permit or ſuffer any other Perſon " or Perſons, in his Name, or to his Uſe, to advance, " lend, or place out, any Sum or Sums of Money, at " a greater Rate, Premium, or Intereſt, than 10 per " Cent. per Annum, ſo that the leaſt Intereſt, Share, " Portion, or Dividend, or any other Profit, Advan- " tage, or Emolument whatſoever, ſhall, in reſpect there- " of, exceeding the ſaid Premium or Intereſt of 10 per " Cent. per Annum, as aforeſaid, ariſe or accrue unto " him the ſaid *Robert* Lord *Clive*, his Heirs, Exe- " cutors, or Adminiſtrators, or unto any other Per- " ſons whatſoever, through Friendſhip, Favour, or In- " fluence, exerted by him in their Behalf, contrary to " the true Intent and Spirit of the Oath hereunto an- " nexed; and the ſaid *Robert* Lord *Clive* doth hereby " further covenant and agree, that he ſhall not, nor " will, upon any Account or Pretence whatſoever, di- " rectly or indirectly, accept, take, or receive, nor know- " ingly, wittingly, or willingly, ſuffer or permit to be " accepted, taken, or received, by any Perſon or Per- " ſons for his Uſe, or in Truſt for him, his Heirs, Ex- " ecutors, and Adminiſtrators, or for any other Perſon or " Perſons whatever, out of perſonal Friendſhip to " them, or Regard to his own Intereſt, directly or in- " directly, any Jewels, Effects, Sum or Sums of " Money, whether by Bonds, Bills, Notes, Obliga- " tions, or otherwiſe, or accept of, retain, or keep, any " Fee, Gratuity, or Reward, in Jewels, Effects, Money, " Obligations, or Promiſes or Aſſurances of Money, " in Writing, of any Nature or other Thing whatſoever, " which has been heretofore depoſited for Services " promiſed to be performed, or Favours to be received, " or which ſhall hereafter be depoſited, lent, received, " or paid into his Hands or Cuſtody, or into the Hands

" or

" or Cuſtody of any other Perſon or Perſons in " Truſt for him, nor knowingly permit or ſuffer any " other Perſon or Perſons to receive, take, or accept of " the ſame; or any Part thereof, by his Authority or " Influence, from any King, Prince, Vizier, Monſubdar, Nabob, Dewan, Fouzdar, Jemindar, or from any " other Perſon or Perſons, natural-born Subjects of the " *Eaſt Indies, China, Perſia*, or *Mocha*, of what Degree, Nomination, or Quality ſoever; or from any " Servant, Agent, or Council of any King, Prince, " Vizier, Monſubdar, Nabob, Dewan, Fouzdar, or Jemindar, exceeding the Value or Amount ſpecified in " the Covenants with the ſaid United Company; and " the ſaid *Robert* Lord *Clive* doth further covenant and " agree, that no other Emolument or Advantage whatſoever (excepting as herein excepted) ſhall in any " wiſe howſoever, directly or indirectly, ariſe or accrue " to him, his Heirs, Executors, or Adminiſtrators, or to " any other Perſon whatſoever, through Favour or Friendſhip, either from his Office, or for or by Reaſon or " Means of the Influence or Authority he may have as " Preſident and Governor, nor will he the ſaid *Robert* " Lord *Clive* receive, or knowingly permit any other Perſon to receive, any Fee, Gratuity, or Advantage, from " the Diſpoſal of any Place, Employment, or Office, " to any European, or any other Perſon whatever, in " or out of the Company's Service: And in order to a " Diſcovery to, and Satisfaction for, any Actings or " Doings of the ſaid *Robert* Lord *Clive*, or Breach of " any Covenant, Clauſe, Article, or Agreement, herein " contained, contrary to the true Intent and Meaning " hereof; it is hereby agreed, that it ſhall and may be " lawful to and for the ſaid United Company, and their " Succeſſors, to exhibit or file any Bill or Bills of Complaint of Diſcovery in His Majeſty's Court of Chancery or Exchequer, at *Weſtminſter*, or by Three or " more of the Council at *Fort William*, for the Time " being, on Behalf of the ſaid United Company, in " the honourable the Mayor's Court, for the Town of " *Calcutta* at *Fort William* aforeſaid, or by any other " Perſon or Perſons whatſoever, againſt him the ſaid " *Robert* Lord *Clive*, his Executors, and Adminiſtrators; " whereunto the ſaid *Robert* Lord *Clive* doth hereby " agree, that he will not demur nor plead in Bar of the " Diſcovery or Relief ſought by ſuch Bill or Bills that " hereby he is, may, or ſhall become liable to any " Penalty or Forfeiture, by Force of any Law or " Statute, Bond, Covenant, Agreement, or otherwiſe, " howſoever; but ſhall make and put in a full and perfect Anſwer and Anſwers to all the Parts thereof, " and ſhall not, in ſuch Anſwer or Anſwers, inſiſt upon " any Penalty, Forfeiture, Law, or Statute, Bond, Covenant, or Agreement; or alledge any Matter whatſoever, whereby to prevent, bar, or preclude the ſaid " Company, or any other Perſon or Perſons, from the " Diſcovery or Relief ſought, or to be ſought, by ſuch " Bill or Bills as aforeſaid. And for the true, full, and " faithful Performance of every Article, Clauſe, Promiſe, Covenant, and Agreement, herein contained, " and the true Intent and Meaning thereof, on the Part " and Behalf of the ſaid *Robert* Lord *Clive*, he the " ſaid *Robert* Lord *Clive* doth hereby bind and oblige " himſelf, his Heirs, Executors, and Adminiſtrators, " unto the ſaid United Company and their Succeſſors, " in the Penal Sum of £.150,000 of lawful Money of " *Great Britain*, to be recovered, in caſe the ſaid *Robert* Lord *Clive* ſhall act contrary to the true Intent " and Meaning of theſe Preſents; One-third Part of " the ſaid Sum of One hundred and Fifty thouſand " Pounds Sterling to be paid and payable unto ſuch " Perſon or Perſons as ſhall ſue for the ſame, after Information and full Proof ſhall be made thereof in the " Court of Chancery, Exchequer, or the Mayor's Court " at *Calcutta*, or before the Court of Directors of the " ſaid United Company and their Succeſſors, or before " the Council of *Fort William* aforeſaid; and the remaining Two-third Parts thereof ſhall be paid to, " and for the Uſe of, the ſaid United Company and " their Succeſſors. In Witneſs whereof the Preſident " and Council of *Fort William*, in Behalf of the ſaid " United *Eaſt India* Company, have hereunto ſet their " Hands, and the Seal of the ſaid Company, on " the one Part, and the ſaid *Robert* Lord *Clive* has ſet " his Hand and Seal, on the other Part, this Firſt Day " of October, in the Year of our Lord One thouſand " Seven hundred and Sixty-ſix.

" *Clive.* L. S.

" Signed, ſealed, and delivered in *Calcutta*, the Day and Year " above written (where no Stamped Paper is to be had) in the " Preſence of us,

" *Clive.*

" *Alexander Campbell,*
" *Henry Strachey,*
" *Wm Wynne.*

UNITED E. INDIA COMPANY. L. S.

" *John Carnac.*

" *H. Verelſt,*
" *Randr Marriott,*
" *H. Watts,*
" *Claud Ruſſell,*
" *Thos Rumbold,*
" *Wm Alderſey,*
" *Thos Kelſall,*
" *Chas Floyer.*"

N° 27.

And at the ſame Time he the ſaid *Robert* Lord *Clive* produced a certain Affidavit, or Oath, in Writing, annexed to the before-mentioned Deed or Writing, which is contained in the following Words; (that is to ſay)

In the honourable the Mayor's Court, for the Town of *Calcutta*, in *Bengal*.

" I *Robert* Lord *Clive*, Preſident and Governor of *Fort* " *William*, in the Kingdom of *Bengal*, in the *Eaſt Indies*, " do voluntarily, of my own free Will and Accord, " moſt ſolemnly and ſincerely ſwear, teſtify, and depoſe, in the Preſence of Almighty God, that I will " not from this Time forward, during my Continuance " as Preſident or Governor of *Fort William*, directly or " indirectly, carry on, uſe, or exerciſe, any Trade or " Commerce in the Way of a Merchant; or otherwiſe " traffic, adventure, or trade, in any Commodities whatſoever, at, to, in, or from, the *Eaſt Indies, China*, " *Perſia*, or *Mocha*, or any Part thereof, or elſewhere,

" between the *Cape of Good Hope*, and the *Straits of* " *Magellan*, either on my own Account, or in Com- " pany with, or on Account of, any other Perſon or " Perſons, in any Article of Merchandize whatſoever " (ſave and except for the Benefit of the Engliſh *Eaſt* " *India* Company, and except in ſuch Goods and " Merchandizes as ſhall be remaining on hand, and un- " ſold, at the Time I commenced Preſident and Go- " vernor of *Fort William*, and wherein I now have " any Share or Intereſt, which only I ſhall or may " ſell, or diſpoſe of, or give Commiſſions or Direc- " tions for the ſelling the ſame; and further, ſave and " except, and it is the true Intent and Meaning here- " of, that nothing herein contained ſhall extend, or be " conſtrued to extend, to prevent, preclude, or hinder, " me from purchaſing Diamonds or other precious " Stones, provided I do not diſpoſe of the ſame by way " of Barter or Sale here, or in any other Part of the " *Eaſt Indies*, or from ſending or remitting my Eſtate " and Fortune to *England* by Bills, or in any other " Shape whatſoever) and that I will not, directly or in- " directly, from henceforward, during my Continuance " as Preſident or Governor of *Fort William*, advance, " lend, or place out, nor wittingly or willingly permit " or ſuffer any other Perſon or Perſons in my Name, or " to my Uſe, to advance, lend, or place out, any Sum " or Sums of Money, at any Rate, Premium, or Intereſt, " exceeding 10 per Cent. per Annum, ſo that the leaſt " Intereſt, Share, Portion, Dividend, or any other Pro- " fit, Advantage, or Emolument, whatſoever, ſhall in " reſpect thereof, exceeding the Premium or Intereſt of " 10 per Cent. per Annum above-mentioned, ariſe or ac- " crue unto me, my Heirs, Executors, or Admini- " ſtrators, or unto any other Perſon or Perſons whatſo- " ever, through Friendſhip, Favour, or Influence ex- " erted by me in their Behalf, contrary to the true " Intent and Spirit of this Oath.

" And I do moſt ſolemnly ſwear, that I will not, " upon any Account or Pretence whatever, directly " or indirectly, accept, take, or receive, nor knowing- " ly, wittingly, or willingly, ſuffer or permit to be " accepted, taken, or received, by any Perſon or Per- " ſons in Truſt for me, my Heirs, Executors, or Ad- " miniſtrators, or for any other Perſon or Perſons what- " ever, out of perſonal Friendſhip to them, or Re- " gard to my own Intereſt, directly or indirectly, any " Jewels, Effects, Sum or Sums of Money, whether by " Bonds, Bills, Notes, Obligations, or otherwiſe, or ac- " cept of, retain, or keep, any Fee, Gratuity, or Reward, " in Jewels, Effects, Money, or Obligations, or Promiſes, " or Aſſurances of Money in Writing of any Nature, " or other Thing whatſoever, which has been hereto- " fore depoſited for Services promiſed to be performed, " or Favours to be received, or which ſhall hereafter " be depoſited, lent, received, or paid into my Hands " or Cuſtody, or to any other Perſons in Truſt for " me, nor knowingly permit or ſuffer any other Per- " ſon or Perſons to receive, take, or accept of the ſame, " or any Part thereof, by my Authority or Influence, " from any King, Prince, Vizier, Monſubdar, Nabob, " Dewan, Fouzdar, Jemindar, or from any other Per- " ſon or Perſons, natural-born Subjects of the *Eaſt* " *Indies*, *China*, *Perſia*, or *Mocha*, of what Degree, " Nomination, or Quality ſoever, or from any Servant " or Agent, or Council of any King, Prince, Vizier, " Monſubdar, Nabob, Dewan, Fouzdar, or Jemindar, " exceeding the Value or Amount ſpecified in our " Covenants with the ſaid United Company; the full " Intent and Meaning of this Oath being, and I do " moſt ſolemnly ſwear, that my full and true Intent " and Meaning is, that in Conſideration of the Sum " of One and One-eighth per Cent. upon the Revenues " of *Bengal*, *Bahar*, and *Orixa* (ſave and except the " Revenues of the Lands of the ſaid United Company " at *Calcutta*, *Burdwan*, *Midnapore*, and *Chittagong*) to " be paid to me in Monthly, Quarterly, or Yearly, Pay- " ments, during the Time I ſhall continue to be Pre- " ſident and Governor of *Fort William*, and likewiſe " in Conſideration of my Salary, ſtated Allowances, " and Commiſſion upon the Mint, Coral, and upon " Freight Goods, and 10 per Cent. Intereſt or Premium, " upon any Sum or Sums of Money I ſhall or may " hereafter lend, advance, or place out at Intereſt as " before-mentioned; no other Emolument or Advan- " tage whatſoever, ſhall in anywiſe howſoever, directly " or indirectly, ariſe or accrue unto me, my Heirs, " Executors, or Adminiſtrators, or to any other Per- " ſon whatever, through Favour or Friendſhip from " me, either from my Office, or for or by Reaſon or " Means of the Influence and Authority I may have as " Preſident and Governor of *Fort William*.

" I further ſwear, that I will not myſelf receive, or " knowingly permit, any other Perſon to receive, any " Fee, Gratuity, or Advantage, from the Diſpoſal of " any Place, Employment, or Office, to any European " or any other Perſon whatever, in or out of the Com- " pany's Service; and that I will not in any Manner " break through, or act in any reſpect, during the Time " I ſhall continue to be Preſident and Governor of " *Fort William*, contrary to any Article, Covenant, " Clauſe, Promiſe, and Agreement, contained in, or " the true Intent and Meaning of, a certain Indenture, " bearing Date this 1ſt Day of October One thouſand " Seven hundred and Sixty-ſix, and made, or men- " tioned to be made, between the ſaid United Com- " pany of the one Part, and me *Robert* Lord *Clive* " on the other Part; but that I truly and faithfully " perform the ſame.

" Sworn in open Court at *Fort*
" *William* in *Bengal*, the Firſt " So help me God."
" Day of October, in the Sixth
" Year of the Reign of King " *Clive*."
" *George* the Third.
" *John Holme*, Regiſter."

Whereupon the ſaid Deed, or Writing, was publicly, audibly, and diſtinctly, read over in the ſaid Court, and immediately afterwards the ſaid Affidavit, or Oath, in Writing, was alſo publicly, audibly, and diſtinctly, read over in the ſaid Court, and then and there duly taken, and ſworn to, by him the ſaid *Robert* Lord *Clive*.

I *John Holme*, Regiſter of the honourable the Mayor's Court at *Calcutta*, at *Fort William*, in *Bengal*, in the *Eaſt Indies*, do hereby certify and atteſt, that the aforegoing Writing is a true Copy of the Proceedings of the ſaid Court, holden on Wedneſday the 1ſt day of October, in the Year of our Lord One thouſand Seven hundred and Sixty-ſix, to ſee the Right honourable *Robert* Lord *Clive*, Preſident or Governor of *Fort William*, in *Bengal*, aforeſaid, take an Oath, or make an Affidavit, in the ſaid Court, and execute a Deed, or Covenant, in a large Penalty; which are expected and intended to be taken, or ſworn to, and renewed, or executed, by all future Governors, or Preſidents of *Fort William* in *Bengal*, aforeſaid, and alſo of the ſaid Deed and Oath, or Affidavit.

In Faith and Teſtimony whereof, I have hereunto ſet my Hand (and cauſed the Seal of the ſaid Court to be put and affixed) this Twentieth Day of October, in the Year of our Lord One thouſand Seven hundred and Sixty-ſix.

L. S.

John Holme, Regiſter.

N° 28.

At a Select Committee, the 16th January 1767;
PRESENT,
The Right honourable Lord *Clive*, Preſident,
Harry Verelſt, Eſquire,
Brigadier General *Carnac*,
Francis Sykes, Eſquire.

The Right honourable the Preſident delivers in the following Letter.

To *Harry Verelſt*, Eſquire, *&c.* Members of the Select Committee.

Gentlemen,

YOU are not unacquainted with the Solicitations I have had the Honour to receive from the Court of Directors, for my Continuance in this Government another Year, nor with the very ſevere fit of Sickneſs which obliged me to inform them, by the *Cruttenden*, that I had no Proſpect of recovering Health, or even of preſerving Life, but by an immediate Embarkation for my Native Country. The Reſolution to leave *Bengal*, which the Judgment of my Phyſician declares is ſtill abſolutely neceſſary I ſhould maintain, would give me great Concern, were I not fully convinced that the Country remains in perfect Tranquillity; that the Proſperity of the Company's Affairs here is fixed upon a ſolid, permanent Baſis; and that the Gentlemen, to whoſe Conduct they are entruſted (I mean particularly the Members of the Select Committee) will zealouſly unite to ſupport that Plan of Government, which, by means of their unwearied Aſſiſtance, I have had the Honour to eſtabliſh. I cannot omit this Opportunity to expreſs the Satisfaction I feel in the Reflection, that I am ſucceeded in the high and important Office of Governor by Mr. *Verelſt*; my Knowledge of him is not from the Information of others, but from my own Obſervation and Experience; and I am perſuaded his utmoſt Endeavours will be uſed to prove himſelf, in every Reſpect, worthy the Truſt repoſed in him.

The Court of Directors, in their Letter by the *Mercury*, ſeem to have left the Continuance or the aboliſhing of the Select Committee to my Determination, together with the forming ſuch farther Regulations as I may judge moſt for the Intereſt of the Company after my Departure; but as I would not exert a Power which you may entertain a Doubt of my being properly authoriſed to aſſume, I requeſt you will take into Conſideration the Paragraphs relating thereto, and impartially declare your Senſe of the Intentions of the Court of Directors on this Head. If you are of Opinion ſuch Authority is lodged with me, the following are the Regulations which I propoſe to eſtabliſh.

The Expediency of the Meaſure being ſelf-evident, I do not heſitate to pronounce that the Select Committee muſt be continued; and I hope you will be convinced that, in the Nomination of the Members, I have not been guided by Friendſhip or Partiality, but by the real Merit and Abilities of Individuals; they are to ſtand as follows:

Harry Verelſt, Eſquire, Preſident,
John Cartier, Eſquire,
Colonel *Richard Smith*,
Francis Sykes, and *Richard Becher*, } Eſquires.

But as Mr. *Becher* cannot be expected to arrive in *Bengal* before the Month of July or Auguſt; as the preſent Situation of the Company's Affairs require that a Select Committee ſhould be continued without Receſs or Prorogation; and as Colonel *Smith* and Mr. *Sykes* muſt frequently be abſent on the Duties of their reſpective Appointments, ſo that only Meſſrs *Verelſt* and *Cartier* will remain at the Preſidency, I nominate *Claud Ruſſell*, Eſquire, in whoſe Abilities, Zeal for the Service, and Integrity, I have the greateſt Confidence, to fill Mr. *Becher*'s Seat in Committee until his Arrival, and *Alexander Campbell*, Eſquire, to have a Voice in the Abſence of Mr. *Sykes*, or of any other Member. This laſt Nomination I think due to a Member of the Board acting as our Secretary, who has long acted as ſuch at our particular Deſire, and whoſe Knowledge of political Affairs, neceſſarily acquired in that Station, muſt, upon many Occaſions, prove very uſeful to the Committee.

With reſpect to the Regulations of the Committee, I have only to add, that Mr. *Verelſt*, the Governor, ſhall have Power, upon ſuch Occaſions as he ſhall judge neceſſary, to recall to the Preſidency, and to their Seats, any of the abſent Members. If any Objection be urged to the Continuation of Mr. *Sykes*, I anſwer, that his Situation of Reſident at the Durbar, the perfect Knowledge he has acquired of the Revenues, and his extreme Attention, Fidelity, and Skill, in the Collections, make it requiſite for the public Service that he ſhould remain, though abſent, a Member of the Committee.

Perſonal Merit will not effectually prevail, unleſs it receive the Sanction of miniſterial Importance; and this Committee being juſtly conſidered as the Cabinet Council, wherein the moſt material political Affairs are propoſed, digeſted, and determined upon, it follows that the Reſident at the Durbar ſhould be honoured with a Seat and a Vote, when public Affairs require his Preſence in *Calcutta*.

Juſtice to *M. R. Cawn*, the Naib Dewan, calls upon me to recommend him in the ſtrongeſt Terms to the Protection of this Committee; his Diligence, Diſintereſtedneſs, and Abilities, exceed thoſe of any other Muſſulman I have yet ſeen: To him chiefly may be attributed the perfect Knowledge we have acquired of the Revenues of *Bengal* and *Babar*, and that the Collections are increaſed beyond what they ever before produced, without oppreſſing the Inhabitants. Mr. *Sykes*, with whom he has co-operated with ſo much Zeal for the public Good, will, I am ſure, juſtify my Recommendation, and confeſs that his Merit and Services entitle him juſtly to our Regard.

It will not, I preſume, be improper in this Place to obſerve, that you ought not to be very deſirous of increaſing the Revenues, eſpecially where it can only be effected by oppreſſing the Landholders and Tenants; ſo long as the Country remains in Peace, the Collections will exceed the Demands. If you increaſe the former, a large Sum of Money will either lay dead in the Treaſury, or be ſent out of the Country, and much Inconvenience ariſe in the Space of a few Years. Every Nation trading to the *Eaſt Indies* have uſually imported Silver for a Return in Commodities. The Acquiſition of the Dewannee has rendered this Mode of Traffic no longer neceſſary for the Engliſh Company. Our Inveſtments may be furniſhed, our Expences, Civil and Military, paid, and a large Quantity of Bullion be Annually ſent to *China*, though we import not a ſingle Dollar; an Increaſe of Revenue therefore, unleſs you can in Proportion increaſe your Inveſtments, can anſwer no good Purpoſe, but may in the End prove extremely pernicious, inaſmuch as it may drain *Bengal* of its Silver; and you will undoubtedly conſider that the Exportation of Silver beyond the Quantity imported is an Evil, which though ſlow, and perhaps remote in its Conſequences, will nevertheleſs be fatal to the *India* Company,

This Point therefore I leave to your conſtant Vigilance and Deliberation.

To what I have urged in general upon the Subject of Regulations, I beg leave to add a few Words in relation to one particular Point. All the Company's Servants at the Aurungs, all thoſe at the Out Factories, except ſuch as are fixed at the Subordinates, and are neceſſarily employed in the Silk Buſineſs, all Free Merchants, muſt be recalled, and their Place of Reſidence confined to *Calcutta*; Orders for this Purpoſe have already been iſſued, and the Time for their being obeyed is limited; herein no Conſideration whatſoever, ſcarcely Humanity itſelf, except in any very extraordinary Inſtance, ſhould tempt you to relax; for be aſſured, until theſe Regulations take place, the Company cannot be properly ſaid to enjoy their juſt Rights and Privileges, nor the Natives to be Maſters of their own Property.

We have received Orders from the Court of Directors to aboliſh the Salt Trade; theſe Orders muſt be punctually obeyed. But as I am of Opinion that the Trade upon its preſent Footing is rather beneficial than injurious to the Inhabitants of the Country, and that a Continuation of this Indulgence, or ſome other Equivalent, is become abſolutely neceſſary, and would be an honourable Incitement to Diligence and Zeal in the Company's Service, I flatter myſelf the Court of Directors may be induced to ſettle ſome Plan that will prove agreeable to your Wiſhes.

(Signed) *Clive.*

The Select Committee obſerving, with the utmoſt Concern, the Effects of this Climate upon his Lordſhip's Conſtitution, and the Impoſſibility of his remaining longer in the Country without imminent Danger of his Life;

Agreed, That we take into Conſideration the Powers delegated by the honourable Court of Directors to his Lordſhip, as far as they may relate to the continuing, aboliſhing, or regulating, the Select Committee at his Departure.

Accordingly the following Paragraphs of the honourable Company's Inſtructions to the Preſident and Council, under Date the 17th May 1766, were read.

—" The Powers of the Committee are to remain in " full Force during Lord *Clive*'s Continuance in " *Bengal*, but the Committee ſhall not be continued " after his Departure, unleſs he ſhall judge it for the " Intereſt and Benefit of the Company;" and farther, that, " as in the Courſe of the important Affairs which " now come under Cognizance of the Committee, " many unforeſeen Accidents may ariſe—Lord *Clive* " ſhall therefore have Permiſſion, on his Departure " from *Bengal*, to make ſuch Regulations in the " Powers of the Committee, as he ſhall judge moſt " for the Intereſt of the Company."

It appearing to the Committee, from the expreſs Terms and Meaning of the above Paragraphs, that the honourable Court of Directors have veſted Lord *Clive* with full Authority either to aboliſh the Select Committee entirely, or at his Departure to continue it under ſuch Regulations as he may think moſt conducive to the Service:

It alſo appearing to them of the laſt Importance to the honourable Company's Affairs, that the public Buſineſs ſhould be conducted by the Council and the Committee, in the Manner ſpecified in our Proceedings the 21ſt December 1766:

And it being likewiſe the unanimous Opinion of this Committee, That his Lordſhip has made a juſt and proper Selection of the Members who are to compoſe the future Committee:

Reſolved, That after Lord *Clive*'s and General *Carnac*'s Departure, the Select Committee ſhall conſiſt of Five Members, agreeably to the honourable Company's Orders, contained in Paragraph 39 of the abovementioned Letter; and that the Members ſhall be the following Gentlemen, to ſtand in the Order in which they are mentioned, *viz.*

Harry Verelſt, Eſquire, Preſident,
John Cartier,
Colonel *Richard Smith*,
Francis Sykes, and
Richard Becher, } Eſquires.

Reſolved accordingly, That Mr. *Cartier* ſhall be immediately called down from *Dacca*, to take his Seat at the Board, on the Departure of Lord *Clive* and General *Carnac*.

Reſolved alſo, for the Reaſons aſſigned in his Lordſhip's Letter, That *Claud Ruſſell*, Eſquire, ſhall fill Mr. *Becher*'s Seat in Committee, until that Gentleman's Arrival; and that *Alexander Campbell*, Eſquire, ſhall have a Voice in Committee in the Abſence of Mr. *Sykes*, or of any other Member.

Theſe Appointments, as they are made without Friendſhip or Partiality to Individuals, we doubt not, will meet with the Approbation of our honourable Employers, and fully anſwer the Sentiments which we entertain of the Zeal and Abilities of the ſeveral Gentlemen, to promote the Good of the Service, and Welfare of the Public.

And laſtly, That the Governor ſhall have Power, upon ſuch Occaſions as he may judge neceſſary, to recall to the Preſidency, and to their Seats, any of the abſent Members of the Committee.

It being of the utmoſt Importance to the Company's Affairs, that Men of Experience, of Abilities, and of Integrity, ſhould alone be admitted to Seats in the Council; and the Committee obſerving, with the deepeſt Regret, the Unfitneſs of ſome, and the Youth of others, who ſtand next in Succeſſion; it is hereby reſolved, That no Vacancies which may ariſe at the Council Board, ſhall be filled up, until the further Pleaſure of the Court of Directors be known.

The honourable Court of Directors having, in their Letter to the Select Committee, abſolutely prohibited the Inland Trade in Salt, Beetle Nut, and Tobacco, in any Shape, and upon any Plan, whatſoever,

Reſolved, That the Society of Trade ſhall be aboliſhed, and the Inland Trade totally relinquiſhed, on the 1ſt Day of September next; but that we fully expreſs our Sentiments, in our next Advices to the Company, reſpecting the Advantages which would reſult to the Service, and to the Country, from the Continuance of this Trade under the preſent Reſtrictions.

The Right honourable the Preſident having, conformably to his reſtrictive Oath, relinquiſhed the Five Shares to which he is entitled in the Capital Stock of the Society of Trade, as well as every other Commercial Benefit and Advantage,

Reſolved, That we aſſign to his Lordſhip, as an Equivalent for the ſame, a Commiſſion of One 1-8th upon the Revenues of *Bengal* and *Bahar*, Payment to commence from the 1ſt Day of September laſt, and to continue until the 1ſt Day of September enſuing: And as Mr. *Verelſt* will have Charge of the Government for ſeveral Months after his Lordſhip's Departure, without any eſtabliſhed Fund for maintaining the Expence and Dignity of his Station,

Reſolved, That Mr. *Verelſt* ſhall, in like Manner, draw the Commiſſion of One 1-8th upon the Revenues of *Bengal* and *Bahar*, until the Month of September after he ſhall have reſigned the Government.

(Signed) *Clive*,
H. Verelſt,
John Carnac,
Francis Sykes.

N° 29.

Mayor's Court at *Calcutta*, at *Fort William*, in *Bengal*.

AT a Court held on Tuesday the Seventeenth Day of February, in the Seventh Year of the Reign of our Sovereign Lord *George* the Third, by the Grace of God, of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, and so forth; and in the Year of our Lord One thousand Seven hundred and Sixty-seven;

PRESENT,

Thomas Woodward, Esquire, Mayor.

Messieurs { *Cornelius Goodwin*, *David Killican*, *Matthew Miller*, *Thomas French*, *George Lear*, *Joseph Jekyll*, *William Bolts*, *John Reed*, } Aldermen.

This being the Day appointed for the honourable *Harry Verelst*, Esquire, who now is Governor or President of *Fort William* in *Bengal* aforesaid, to take an Oath, or make an Affidavit in the said Court, and execute a Deed or Covenant, in a large Penalty; which are expected and intended to be taken or sworn to, and renewed or executed by all future Governors or Presidents of *Fort William* in *Bengal*, aforesaid;

The said honourable *Harry Verelst*, Esquire, appeared in the said Court, attended by Colonel *Richard Smith*, *Claud Russell*, *William Aldersey*, *Thomas Kelsall*, *Charles Floyer*, and *Alexander Campbell*, Esquires, and other covenanted Servants of the honourable Company of Merchants of *England*, trading to the *East Indies*, and other principal Inhabitants of *Calcutta* aforesaid, and then and there produced a certain Deed or Writing, which is contained in the following Words; (that is to say);

" This Indenture, made the Seventeenth Day of " February, in the Seventh Year of the Reign of our " Sovereign Lord *George* the Third, by the Grace of " God, of *Great Britain*, *France*, and *Ireland*, King, " Defender of the Faith, *&c.* and in the Year of our " Lord One thousand Seven hundred and Sixty-seven.

" Between the United Company of Merchants of " *England*, trading to the *East Indies*, on the one Part; " and *Harry Verelst*, Esquire, President and Governor of " *Fort William*, in the Kingdom of *Bengal*, on the other; " Witnesseth, That, in Consideration of the said *Harry* " *Verelst*'s being President and Governor of *Fort William*, " and in Consideration of the several Sum and Sums of " Money to be received by him the said *Harry Verelst* " in Manner following; (that is to say) The Sum of " One and 1-8th per Cent. upon the Revenues of *Bengal*, " *Bahar*, and *Orixa* (save and except the Revenues of " the Lands of the said United Company at *Calcutta*, " *Burdwan*, *Midnapore*, and *Chittagong*) to be paid " unto him in Monthly, Quarterly, or Yearly, Payments, " during the Time he shall continue to be President and " Governor of *Fort William* aforesaid, and also in Con- " sideration of his Salary, stated Allowances, and Com- " mission upon the Mint, Coral, and upon Freight " Goods, the said *Harry Verelst* doth hereby for himself, " his Heirs, Executors, and Administrators, covenant, " promise, and agree, to and with the said United Com- " pany, and their Successors, that the said *Harry Verelst*, " during the Time he shall continue to be President and " Governor of *Fort William* aforesaid, shall not, directly " nor indirectly, upon any Pretence or Pretext what- " soever, carry on, use, or exercise, any Trade or Com- " merce in the way of a Merchant, or otherwise traffic, " adventure, or trade in any Commodities whatsoever, at, " to, in, or from, the *East Indies*, *China*, *Persia*, or *Mocha*, " or in any Part thereof, or elsewhere, between the *Cape* " *of Good Hope* and the *Straits of Magellan* (either on " his own Account, or in Company with, or for, or on " Account of, any other Person, or Persons, in any Arti- " cle of Merchandize whatsoever), save and except for " the Benefit of the English *East India* Company, and " except in such Goods, Concerns, and Merchandize, as " shall be commenced remaining in hand, and unsold, " at the Time he, the said *Harry Verelst*, commenced " President and Governor of *Fort William*, and wherein " he now hath any Share or Interest, which only he shall " or may sell, barter, or dispose of, or give Commissions " or Directions for selling, bartering, or disposing of the " same, for the Conclusion of the said Concerns. And " further save and except, and it is the true Intent and " Meaning hereof, that nothing herein contained shall " extend, or be construed to extend, to prevent, pre- " clude, or hinder, him, the said *Harry Verelst*, from pur- " chasing Diamonds, or other precious Stones (provided " he does not dispose of the same by way of Barter or " Sale here, or in any other Part of the *East Indies*, or " from sending or remitting his Estate and Fortune to " *England* by Bills, or in any other Shape whatsoever) " nor barter, sell, or exchange, any Kind of Goods, " Wares, or Merchandize, nor accept from, nor give " to, any Person or Persons Commissions for managing " or transacting Business or Affairs of Merchandize " (except as before is excepted): And the said *Harry* " *Verelst* doth hereby further covenant, promise, and " agree, to and with the said United Company, and " their Successors, that the said *Harry Verelst* shall not " nor will himself, nor shall wittingly or willingly per- " mit or suffer any other Person in his Name, or to his " Use, to advance, lend, or place out, any Sum or Sums " of Money, at a greater Rate, Premium, or Interest, " than 12 per Cent. per Annum; so that the least Interest, " Share, Portion, or Dividend, or any other Profit, " Advantage, or Emolument whatsoever, shall, in re- " spect thereof, exceeding the said Premium or Interest, " of 12 per Cent. per Annum, as aforesaid, arise or accrue " unto him, the said *Harry Verelst*, his Heirs, Executors, " or Administrators, contrary to the true Intent and " Spirit of the Oath hereunto annexed. And the said " *Harry Verelst* doth hereby further covenant and agree, " that he shall not, nor will, upon any Account or Pre- " tence whatsoever, directly or indirectly, accept, take, " or receive, nor knowingly, wittingly, or willingly, suffer " or permit to be accepted, taken, or received, by any " Person or Persons for his Use, or in Trust for him, " his Heirs, Executors, and Administrators, or for any " other Person or Persons whatsoever, out of personal " Friendship to them, or Regard to his own Interest, " directly or indirectly, any Jewels, Effects, Sum or " Sums of Money, whether by Bonds, Bills, Notes, " Obligations, or Promises or Assurances of Money, " in Writing of any Nature, or other Thing whatsoever, " which has been heretofore deposited for Services pro- " mised to be performed, or Favours to be received, or " which shall hereafter be deposited, lent, received, or " paid into his Hands or Custody, or into the Hands or " Custody of any other Person or Persons in Trust for " him, nor knowingly permit or suffer any other Per- " son or Persons to receive, take, or accept of the same, " or any Part thereof, by his Authority or Influence, " from any King, Prince, Vizier, Monsubdar, Nabob, " Dewan, Fousdar, Jemindar, or from any other Per- " son or Persons, natural-born Subjects of the *East* " *Indies*, *China*, *Persia*, or *Mocha*, of what Degree, No- " mination, or Quality soever, or from any Servant, " Agent,

" Agent, or Council, of any King, Prince, Vizier, Mon-
" ſubdar, Nabob, Dewan, Fouſdar, or Jemindar, ex-
" ceeding the Value or Amount ſpecified in the Cove-
" nants with the ſaid United Company; and the ſaid
" *Harry Verelſt* doth further covenant and agree, that
" no other Emolument or Advantage whatſoever (ex-
" cepting as herein excepted) ſhall in anywiſe how-
" ſoever, directly or indirectly, ariſe or accrue to him,
" his Heirs, Executors, or Adminiſtrators; nor will he,
" the ſaid *Harry Verelſt*, receive, or knowingly permit
" any other Perſon to receive, any Fee, Gratuity, or
" Advantage, from the Diſpoſal of any Place, Em-
" ployment, or Office, to any European or any other
" Perſon whatever, in or out of the Company's Service,
" except what has been, or ſhall be, eſtabliſhed or ap-
" proved of by the honourable the Court of Directors,
" or by the Preſident and Council for the Time being.
" And in order to a Diſcovery to, and Satisfaction for,
" any Actings or Doings of the ſaid *Harry Verelſt*, or
" Breach of any Covenant, Clauſe, Article, or Agree-
" ment, herein contained, contrary to the true Intent
" and Meaning hereof, it is hereby agreed, that it ſhall
" and may be lawful to and for the ſaid United Com-
" pany, and their Succeſſors, to exhibit, or file, any Bill
" or Bills of Complaint of Diſcovery in His Majeſty's
" Court of Chancery, or Exchequer, at *Weſtminſter*, or
" by Three or more of the Council at *Fort William* for
" the Time being, on Behalf of the ſaid United Com-
" pany, in the honourable the Mayor's Court for the
" Town of *Calcutta*, at *Fort William* aforeſaid, or by any
" other Perſon or Perſons whatſoever, againſt him the
" ſaid *Harry Verelſt*, his Executors and Adminiſtrators,
" whereunto the ſaid *Harry Verelſt* doth hereby agree,
" that he will not demur, nor plead in bar of the Diſ-
" covery or Relief ſought by ſuch Bill or Bills that
" hereby he is, may, or ſhall, become liable to any Pe-
" nalty or Forfeiture, by Force of any Law or Statute,
" Bond, Covenant, Agreement, or otherwiſe howſoever,
" but ſhall make and put in a full and perfect Anſwer
" and Anſwers to all the Parts thereof; and ſhall not in
" ſuch Anſwer or Anſwers inſiſt upon any Penalty, For-
" feiture, Law, or Statute, Bond, Covenant, or Agree-
" ment, or alledge any Matter whatſoever, whereby to
" prevent, bar, or preclude the ſaid Company, or any
" other Perſon or Perſons, from the Diſcovery or Relief,
" ſought, or to be ſought, by ſuch Bill or Bills as afore-
" ſaid. And, for the true, full, and faithful Perform-
" ance of every Article, Clauſe, Promiſe, Covenant, and
" Agreement, herein contained, and the true Intent
" and Meaning thereof, on the Part and Behalf of the
" ſaid *Harry Verelſt*, he, the ſaid *Harry Verelſt*, doth
" hereby bind and oblige himſelf, his Heirs, Executors,
" and Adminiſtrators, unto the ſaid United Company,
" and their Succeſſors, in the penal Sum of One hundred
" and Fifty thouſand Pounds of lawful Money of *Great*
" *Britain*, to be recovered in caſe the ſaid *Harry Verelſt*
" ſhall act contrary to the true Intent and Meaning of
" theſe Preſents; One-third Part of the ſaid Sum of
" One hundred and Fifty thouſand Pounds Sterling to be
" paid, and be payable, to ſuch Perſon or Perſons as
" ſhall ſue for the ſame, after Information and full
" Proof ſhall be made thereof in the Court of Chancery,
" Exchequer, or the Mayor's Court at *Calcutta*, or
" before the Court of Directors of the ſaid United Com-
" pany, and their Succeſſors, or before the Council of
" *Fort William* aforeſaid; and the remaining Two-third
" Parts thereof ſhall be paid to and for the Uſe of the ſaid
" United Company, and their Succeſſors.

" In Witneſs whereof, the Preſident and Council of
" *Fort William*, in Behalf of the ſaid United *Eaſt India*
" Company, have hereunto ſet their Hands, and the
" Seal of the ſaid Company, on the one Part; and the
" ſaid *Harry Verelſt* has ſet his Hand and Seal, on the
" other Part; this Seventeenth Day of February, in the
" Year of our Lord One thouſand Seven hundred and
" Sixty-ſeven. Provided always, and it is hereby under-
" ſtood and provided, That if any Orders or Directions
" ſhould arrive from the honourable the Court of Di-
" rectors, relative to any Appointments for the Sup-
" port, Maintenance, and Emoluments of the Pre-
" ſident and Governor of *Fort William*, which the ſaid
" Preſident may prefer to the Conſiderations ſpecified
" in this Indenture, and the Oath annexed; that then,
" and in this Caſe, the above Indenture, and the Oath
" annexed, ſhall be void and of no Effect.

" *H. Verelſt.* L. S.

" Signed, ſealed, and delivered, in *Calcutta*,
" the Day and Year above written,
" (where no Stamped Paper is to be had)
" in the Preſence of us

" *Simeon Droz*,
" *Wm Wynne*,
" *Gerd Guſt. Ducarel*

EAST INDIA COMPANY L. S.

H. Verelſt,
Richd Smith,
Claud Ruſſell,
Wm Alderſey,
Thos Kelſall,
Charles Floyer,
Alex. Campbell."

At which Time it was declared by the ſaid *Harry Verelſt*, on his Part, and the Preſident and Council then preſent, on the Behalf of the honourable *Eaſt India* Company, that though no Time is mentioned in the ſaid Indenture for filing a Bill of Diſcovery, or commencing any other Proſecution againſt the ſaid *Harry Verelſt* for Breach of any of the Covenants therein contained, yet it is intended and underſtood, and hereby declared and agreed, by the ſaid Preſident and Council, and it is the true Intent and Meaning of the ſaid Deed, that no ſuch Bill ſhall be filed, or Proſecution commenced, againſt the ſaid *Harry Verelſt*, for the Purpoſes aforeſaid, unleſs the ſame ſhall be filed or commenced within Three Years next after the ſaid *Harry Verelſt* ſhall reſign or quit the Preſidency of *Fort William* in *Bengal* aforeſaid. And at the ſaid Time he the ſaid *Harry Verelſt* produced a certain Affidavit or Oath, in Writing, annexed to the before-mentioned Deed or Writing; which is contained in the following Words; (that is to ſay)

" I *Harry Verelſt*, Preſident and Governor of *Fort*
" *William*, in the Kingdom of *Bengal*, in the *Eaſt Indies*,
" do voluntarily of my own free Will and Accord, moſt
" ſolemnly and ſincerely ſwear, teſtify, and depoſe, in
" the Preſence of Almighty God, That I will not, from
" this Time forward, during my Continuance as Preſi-
" dent or Governor of *Fort William*, directly or indi-
" rectly, carry on, uſe, or exerciſe, any Trade or Com-
" merce, in the way of a Merchant; or otherwiſe
" traffic, adventure, or trade, in any Commodities what-
" ſoever, at, to, in, or from, the *Eaſt Indies*, *China*,
" *Perſia*, or *Mocha*, or in any Part thereof, or elſe-
" where, between the *Cape of Good Hope* and the
" *Straits of Magellan*, either on my own Account, or
" in Company with, or on Account of, any other Per-
" ſon or Perſons, in any Article of Merchandize what-
" ſoever, ſave and except for the Benefit of the Engliſh
" *Eaſt India* Company, and except in ſuch Goods, Con-
" cerns, and Merchandizes, as ſhall be remaining in
" hand and unſold at the Time I commenced Preſident
" and Governor of *Fort William*, and wherein I now
" have any Share or Intereſt, which only I ſhall or may
" ſell, barter, or diſpoſe of, or give Commiſſions or
" Directions for the ſelling, bartering, or diſpoſing of
" the ſame, for the Concluſion of the ſaid Concerns.
" And further, ſave and except, and it is the true In-
" tent and Meaning hereof, that nothing herein con-
" tained ſhall extend, or be conſtrued to extend, to

" prevent,

" prevent, preclude, or hinder, me from purchaſing " Diamonds, or other precious Stones, provided I do " not diſpoſe of the ſame by way of Barter or Sale here " or in any other Part of the *Eaſt Indies*, or from ſend- " ing or remitting my Eſtate and Fortune to *England* " by Bills, or in any other Shape whatſoever: And " that I will not, directly or indirectly, from henceſor- " ward, during my Continuance as Preſident or Gover- " nor of *Fort William*, advance, lend, or place out, " nor wittingly or willingly permit or ſuffer any other " Perſon or Perſons, in my Name, or to my Uſes, to " advance, lend, or place out, any Sum or Sums of " Money, at any Rate, Premium, or Intereſt, exceed- " ing Twelve per Cent. per Annum, ſo that the leaſt " Intereſt, Share, Portion, Dividend, or any other Pro- " fit, Advantage, or Emolument whatſoever, ſhall, in " reſpect thereof, exceeding the Premium or Intereſt of " Twelve per Cent. per Annum above-mentioned, ariſe " or accrue unto me, my Heirs, Executors, or Admi- " niſtrators, contrary to the true Intent and Spirit of " this Oath: And I do moſt ſolemnly ſwear, That I will " not, upon any Account or Pretence whatever, di- " rectly or indirectly, accept, take, or receive, nor " knowingly, wittingly, or willingly, ſuffer or permit " to be accepted, taken, or received, by any Perſon " or Perſons in Truſt for me, my Heirs, Executors, or " Adminiſtrators, or for any other Perſon or Perſons " whatever, out of perſonal Friendſhip to them, or " Regard to my own Intereſt, directly or indirectly, " any Jewels, Effects, Sum or Sums of Money, whether " by Bonds, Bills, Notes, Obligations, or Promiſes, or " Aſſurances of Money, in Writing of any Nature, or " other Thing whatſoever, which has been heretofore " depoſited for Services promiſed to be performed, or " Favours to be received, or which ſhall hereafter be " depoſited, lent, received, or paid into my Hands or " Cuſtody, or to any other Perſons in Truſt for me; nor " knowingly permit or ſuffer any other Perſon or Per- " ſons, to receive, take, or accept of the ſame, or any " Part thereof, by my Authority or Influence, from any " King, Prince, Vizier, Monſubdar, Nabob, Dewan, " Fouſdar, Jemindar, or from any other Perſon or Per- " ſons, natural-born Subjects of the *Eaſt Indies*, *China*, " *Perſia*, or *Mocha*, of what Degree, Nomination, or " Quality ſoever, or from any Servant, Agent, or " Council, of any King, Prince, Vizier, Monſubdar, " Nabob, Dewan, Fouſdar, or Jemindar, exceeding the " Value or Amount ſpecified in our Covenants with the " ſaid United Company: The full Intent and Mean- " ing of this Oath being, and I do moſt ſolemnly " ſwear, That my full and true Intent and Meaning " is, that in Conſideration of the Sum of One and " One Eighth per Cent. upon the Revenues of *Bengal*, " *Bahar*, and *Orixa*, (ſave and except the Revenues of " the Lands of the ſaid United Company at *Calcutta*, " *Burdwan*, *Midnapore*, and *Chittagong*) to be paid to " me in Monthly, Quarterly, or Yearly, Payments, dur- " ing the Time I ſhall continue to be Preſident and " Governor of *Fort William*: And likewiſe in Conſider- " ation of my Salary, ſtated Allowance, and Commiſ- " ſion upon the Mint, Coral, and upon Freight Goods, " and Twelve per Cent. Intereſt or Premium upon any " Sum or Sums of Money I ſhall or may hereafter " lend, advance, or place out at Intereſt as before-men- " tioned, no other Emolument or Advantage whatſo- " ever ſhall, in anywiſe howſoever, directly or indirectly, " ariſe or accrue unto me, my Heirs, Executors, or " Adminiſtrators, during the Time I remain Preſident " and Governor of *Fort William*, without the Conſent " and Approbation of the honourable the Court of " Directors, or the Preſident and Council for the Time " being. I further ſwear, That I will not myſelf " receive, or knowingly permit any other Perſon to " receive, any Fee, Gratuity, or Advantage, from the " Diſpoſal of any Place, Employment, or Office, to " any European, or any other Perſon whatever, in or " out of the Company's Service, except what has been " or ſhall be eſtabliſhed or approved of by the honour- " able the Court of Directors, or by the Preſident and " Council for the Time being; and that I will not in " any Manner break through or act in any Reſpect, " during the Time I ſhall continue to be Preſident and " Governor of *Fort William*, contrary to any Article, " Covenant, Clauſe, Promiſe, and Agreement, con- " tained in, or the true Intent and Meaning of, a cer- " tain Indenture bearing Date this Seventeenth Day of " February, One thouſand Seven hundred and Sixty- " ſeven, and made or mentioned to be made, between " the ſaid United Company of the one Part, and me " *Harry Verelſt* on the other Part; but that I will truly " and faithfully perform the ſame: Provided always, " and it is hereby underſtood and provided, That if " any Orders or Directions ſhould arrive from the " honourable the Court of Directors, relative to any " Appointments for the Support, Maintenance, and " Emoluments of the Preſident and Governor of *Fort* " *William*, which the ſaid Preſident may prefer to the " Conſiderations ſpecified in this Oath, that then, and " in this Caſe, the above Oath and Indenture ſhall be " void and of no Effect.

So help me God.

H. Verelſt."

" Sworn in Court this Seventeenth
" Day of February, in the Year of
" our Lord One thouſand Seven
" hundred and Sixty-ſeven.

" *J. Holme*, Regiſter."

Whereupon the ſaid Deed or Writing was publicly, audibly, and diſtinctly, read over in the ſaid Court; and immediately afterwards the ſaid Affidavit or Oath, in Writing, was alſo publicly, audibly, and diſtinctly, read over in the ſaid Court, and then and there duly taken and ſworn to by him the ſaid *Harry Verelſt*.

I *John Holme*, Regiſter of the honourable the Mayor's Court at *Calcutta*, at *Fort William*, in *Bengal*, in the *Eaſt Indies*, do hereby certify and atteſt, That the aforegoing Writing is a true Copy of the Proceedings of the ſaid Court, holden on Tueſday the Seventeenth Day of February, in the Year of our Lord One thouſand Seven hundred and Sixty-ſeven, to ſee the honourable *Harry Verelſt*, Eſquire, Preſident or Governor of *Fort William*, in *Bengal* aforeſaid, take an Oath, or make an Affidavit in the ſaid Court, and execute a Deed or Covenant in a large Penalty, which are expected and intended to be taken or ſworn to, and renewed or executed by all future Governors or Preſidents of *Fort William*, in *Bengal* aforeſaid, and alſo of the ſaid Deed and Oath or Affidavit.

In Faith and Teſtimony whereof I have hereunto ſet my Hand, and cauſed the Seal of the ſaid Court to be hereunto put and affixed, this Twenty-third Day of March, in the Year of our Lord One thouſand Seven hundred and Sixty-ſeven.

John Holme, Regiſter.

N° 30.

Extract of the Company's General Letter to *Bengal*, dated 20th November 1767.

88. WE have taken your Plan for conducting the Salt Trade, as contained in your Proceedings of the 8th September 1766, into our moſt ſerious Conſideration, and having reviſed all that we and you have wrote on the Subject of the Inland Trade in general, and of Salt in particular, we are the more convinced of the abſolute Neceſſity of excluding all Perſons whatſoever, excepting the Natives only, from being concerned therein; and we accordingly hereby ratify and confirm the Orders we gave in our Letters of the 19th February, and 17th May 1766, That no Company's Servant, Free Merchant, or any European, ſhall, in any Mode or Shape whatſoever, either by themſelves or Agents, directly or indirectly, trade in, or be concerned in carrying on an Inland Trade, in Salt, Beetle Nut, Tobacco, or in any other Articles produced and conſumed in the Country; and ſuch Trade is hereby aboliſhed and put a final End to, agreeable to our before-mentioned Orders: And further, if any of the before-mentioned Perſons ſhall, directly or indirectly, carry on, or be concerned in, ſuch Inland Trade, or in farming the Callaries, or making Salt; if a Company's Servant, he is to be immediately diſmiſſed the Company's Service, and from all others the Company's Protection is to be forthwith withdrawn.

89. Having thus prohibited our Servants from being concerned in the Inland Trade, the Allowance of One One Eighth per Cent. Commiſſion on the Dewanny Revenues, ſettled by you on the Governor, for relinquiſhing all Share in the Salt Trade, is abſolutely to determine and ceaſe upon the Firſt Day of September 1767.

90. Paſt Experience has ſo impreſſed us with the Idea of the Neceſſity of confining our Servants, and Europeans reſiding under our Protection, within the ancient Limits of our export and import Trade, that we look on every Innovation in the Inland Trade as an Intruſion on the natural Right of the Natives of the Country, who now more particularly claim our Protection; and we eſteem it as much our Duty to maintain this Barrier between the Two Commercial Rights, as to defend the Provinces from Foreign Invaſion.

91. Our principal Object being the Eaſe and Convenience of the Natives, we have conſidered in what Manner the important Trade in Salt can be carried on, ſo as to ſupply the whole Country with this material Neceſſary of Life, on the eaſieſt Terms, and the leaſt liable to Oppreſſion.

92. For this Purpoſe we direct, that the Salt Trade be laid open to the Natives in general, under the following Regulations; viz. That all the Callaries or Salt Pans within the Company's Juriſdiction, in the *Calcutta* Pergunnahs, and Company's Lands, and the Provinces of *Burdwan*, *Midnapore*, and *Chittagong*, be put up to public Sale, at their reſpective Capitals, and ſold to the beſt Bidder, Five Callaries in each Lot, and that no one Perſon be allowed to take more than Thirty Lots, which we judge will enable him to make about 45,000, or 50,000 *Buzar* Maunds of Salt in the Year; and that Two Months Notice be given all over the Country before the Sale begins; and all Europeans are hereby expreſsly prohibited from being Bidders at ſuch Sales, or holding any of the Salt Works in their Hands, either directly or indirectly.

93. If there are any Callaries under the Juriſdiction of the Nabob's Government, the ſame Method is to be recommended to the Adminiſtration at *Moorſhedabad*.

94. It is repreſented to us, That the Salt made in every Part of the Country, except what is neceſſary for the Conſumption of the Diſtricts where it is produced, ſhould be carried to, and landed at, *Rajah Barrey*, and a Creek, or ſmall River, oppoſite to *Barnagore*, and the People of the Country to make their Purchaſes there, and pay a Duty on all Salt carried from thence, at ſuch Rate as will, upon the neareſt Eſtimation you can poſſibly make, produce to the Revenue £. 100,000. at leaſt, and not exceeding £. 120,000. per Annum. The Amount being in this Manner aſcertained, it will be eaſy to ſettle how many *Sicca* Rupees per 100 *Buzar* Maunds it will amount to, and the Duty is to be rated accordingly. Could we, from any of your Regiſters, have learned what Quantity of Salt is made and conſumed in the Country, we might then have had ſufficient Grounds to have proceeded on, to ſettle, in this Letter, with Preciſion, the Duty; but not having ſuch Informations, we muſt leave it to you to cauſe it to be adjuſted in the before-mentioned Manner.

95. If, beſides the above, there are any other Places by which Salt may paſs up the Country in any of the Provinces, you are to conform to the Intention of this Order with reſpect to ſuch Places.

96. That on Payment of the above Duty to the Country Collectors, the Purchaſer is to receive a Duſtuck to carry his Salt to any Part of the Country he chuſes, free from all other Duties; the like Duty is to be levied on all Salt carried by Land through the Patcheet Paſſes from the Countries of *Burdwan*, *Midnapore*, and other Places.

97. The collecting the ſaid Duty, we conceive, will fall under the Orders of the Government of *Moorſhedabad*, and will be accounted for in the Revenues of the Dewanny.

98. That all Makers of Salt be obliged to deliver in, every Year, an Account of the Quantity of Salt they have made, and at what Places the ſame has been landed, which muſt appear upon the Face of your Proceedings.

99. If any Boats are found ſmuggling of Salt, the ſame to be confiſcated to the Government, Boat and Salt, which will prevent the Owners of the Boats from receiving any Salt that has not paid the Duty; and that Notice of the ſame be publiſhed all over the Country.

100. That all Foreign Salt landed in *Bengal* pay the before-mentioned Duty, or more, if it ſhall be found neceſſary, for the Encouragement of the Manufacturers of Salt in *Bengal*.

101. To prevent all abuſe of the Engliſh Influence, we think it proper to enjoin, and the ſame is accordingly to be made known in the moſt public Manner, that any Boat, having Salt on Board, hoiſting Engliſh Colours, or pretending to an Engliſh Duſtuck, ſhall be liable to Confiſcation, together with the Cargo; and the Nabob's Miniſters will ſeize the ſame, as forfeited to the Government.

102. Having eſtabliſhed theſe Regulations for the Salt Trade, we now confirm our Orders for the Prohibition of our Servants engaging in all other Inland Trade, in Articles produced and conſumed in the Country, ſave only ſuch Articles as are for Exportation by Shipping to a Foreign Market, which will be entitled to an Engliſh Duſtuck, as Part of the export Trade within the Intention of the Phirmaund; and here we remark with ſome Surprize in the Committee's Proceedings of the 22d October, that Beetle Nut and Tobacco are among thoſe Articles, which is contrary to the Spirit of the Phirmaund, and the Tenor of our Orders.

103. The Duties to be collected on the other Inland Trade will fall under the Direction of the Adminiſtration

tion at *Moorſhedabad*, in which you will recommend the ſame Attention to the Good of the Natives, as we have in theſe Regulations for the Salt Trade.

104. We hope this Freedom of Trade will be the Means of keeping Salt at a low Price; but if ever it ſhould be ſold, at the Places we have limited, at, or above One hundred and Forty *Sicca* Rupees, for One hundred *Buzar* Maunds, including the Duty, we ſhall eſteem it too high a Price for the Natives to pay; and we do expect, that under your Influence, and that of the *Moorſhedabad* Adminiſtration, the Price never exceeds the ſaid One hundred and Forty *Sicca* Rupees, unleſs in the Caſe of ſome general Calamity; for we had rather the Duty ſhould be diminiſhed, than Salt ſhould exceed that Price.

105. As the Trade of our Servants is to be confined to the Articles of Import and Export only, in which they will be conſiderably affected by the great Demands for extending the Company's Inveſtments, and conſidering the great Increaſe of Buſineſs, in which our principal Servants are neceſſarily engaged, and which demand their utmoſt Care and Attention, we are come to a Reſolution to give them a reaſonable Encouragement to exert themſelves with Zeal and Alacrity in their ſeveral Departments, but which they are to look upon as a free Gift from the Hand of their Employers, offered to them Annually, ſo long as the preſent Revenues ſhall remain with the Company, and their Behaviour ſhall continue to merit ſuch a Reward.

106. That you draw out an Annual Account of the Sums received from the Dewannee, deducting thereout the ſtipulated Payments to the King and the Nabob, and the Allowance to the Nabob's Miniſters; alſo of the Revenues of the Provinces of *Burdwan*, *Midnapore*, *Chittagong*, and the *Calcutta* Purgannahs, from which are to be deducted Lord *Clive*'s Jaghire, and the ordinary Charges of Collection.

107. Upon the Amount of the ſaid Nett Revenues, you are hereby indulged to draw a Commiſſion of Two and an Half per Cent.

108. The Sum which ſhall be the Produce of the ſaid Two and One Half per Cent. is to be divided into One hundred Parts, or Shares; which Parts or Shares are to be appropriated in the following Manner; viz.

The Governor is to have 31 Shares.
The Second in Council, 4½ Ditto.
The reſt of the Select Committee, not having a Chiefſhip, each 3½ Ditto.
The reſt of the Council, not having a Chiefſhip, each 1½ Ditto.

109. For it is our Meaning and Directions that the Chiefs of *Coſſimbuzar*, *Patna*, *Dacca*, and *Chittagong*, are not to have any Proportion of the ſaid Shares.

110. Being convinced that the Employs of Reſident at the Durbar, and Chief of *Coſſimbuzar*, cannot, from the Importance and Extent of the Buſineſs of each Department, be properly executed by one Perſon, we therefore direct that they be from this Time forward ſeparated, and that ſome other Member of the Council be appointed to the ſaid Chiefſhip. We do not make this Regulation from any Failure of Attention on the Part of Mr. *Sykes*, with whoſe Conduct we are perfectly ſatisfied.

111. And in Conſideration of the extraordinary Trouble and Attention which the Reſident at the Durbar muſt neceſſarily have in the due Execution of that important Poſt, we direct that he be allowed Four Shares and an Half; but this is to be underſtood to be in full, and inſtead of ſuch Shares as are aſſigned, as abovementioned, to his Rank in Council, or as a Member of the Select Committee.

112. The large Proportion allotted to the Governor in the before-mentioned Commiſſion of 2½ per Cent. is in Conſideration of his relinquiſhing, and not being concerned in any Trade whatever, even in Articles of Import and Export; and all Preſents or other Gratifications, as expreſſed in the Deed of Renunciation in your Proceedings of the 22d September 1766, which we approve and confirm, and direct, that all Governors do execute the like Inſtrument on their entering into their Office. Our Inducement for annexing ſo great an Appointment to the Station of Preſident and Governor, is in full Expectation of his giving up his whole Time and Attention to the faithful Diſcharge of his Duty; and that, being excluded from all Trade himſelf, he may, and we accordingly depend, that he be vigilant in watching and detecting all Abuſes committed by others.

113. You are to obſerve, that the Shares of the Commiſſion here ſpecified for the Governor is additional to his preſent Salary of Three thouſand Pounds per Annum, and his Mint Duty and Conſulage; and the Shares to the other Servants are to be in Addition to their preſent Appointments of Salary, Diet Money, and the Poſts they may reſpectively hold, excepting the Chiefſhips, as before excepted.

118. We have now to add, and we accordingly direct, that the before-mentioned Commiſſion of 2½ per Cent. do commence from the 1ſt Day of September 1767; but as we have before ordered that the Allowance made to the Governor of One and One Eighth per Cent. on the Duannee Revenues is abſolutely to determine and ceaſe on that Day, we further direct, that from the ſaid 1ſt Day of September laſt, to the Time of the Arrival of theſe Advices, an Allowance of One and One Eighth per Cent. on the Company's Nett territorial Revenues be made to the Governor; and that then the Sum ariſing from the remaining One and Three Eighths per Cent. (which completes the 2½ per Cent. Commiſſion) be proportioned among our principal Servants Civil and Military, *pro rata*, according to the reſpective Shares allotted them by our preſent Appointment; and you are to take Notice, that from and after your receiving theſe Diſpatches, the Amount of the 2½ per Cent. Commiſſion is to be appropriated in the Manner before directed.

119. From an Eſtimate we have made of the Amount and Diſtribution of the Commiſſion of the before-mentioned 2½ per Cent. we find that a conſiderable Sum will ſtill remain unappropriated. This Surplus is to be carried to the Company's Credit, under the Head of unappropriated Commiſſion, until you ſhall receive further Orders from us concerning the Diſpoſition of it.

N° 31.

Extract of the General Letter to *Bengal*, dated the 16th March 1768.

182. IT being reaſonable that our Civil and Military Servants, under the Preſidencies of *Fort Saint George* and *Bombay*, ſhould, in ſome Degree, be put on a ſimilar Footing with your's; to encourage them likewiſe to exert their utmoſt Endeavours to ſerve the Company with Zeal and Alacrity, in the preſent extenſive and important Situation of their Affairs, we have conſtituted an Annual Fund of Sixty thouſand Current Pagodas for that Purpoſe, ariſing out of the territorial Revenues at *Fort Saint George*; but as there is no Re-

ſource of that Kind at *Bombay*, the Fund for that Preſidency muſt ariſe from our Revenues in *Bengal*; we have therefore directed them to draw on you for One Lack and One Third of *Bengal* Current Rupees Annually, ſo long as the Company ſhall be poſſeſſed of the Dewannee Revenues, and you are accordingly punctually to comply with the ſaid Drafts; which ſaid Sum is to be proportioned out among our Civil and Military Servants at that Preſidency, upon a Plan ſomewhat ſimilar to that ſettled for *Bengal*.

183. In our Letter of the 20th November laſt, we ſettled the Salary and Allowances for Preſident *Verelſt*, and every future Governor of *Bengal*; and, you were acquainted, that the large Share then allotted him of the Commiſſion on the Revenues, was in Conſideration of his relinquiſhing being concerned in every Kind of Trade whatever, and all Preſents or other Gratifications, as ſpecified in the Deed of Renunciation entered on your Conſultations, 22d September 1766, which we directed ſhould be executed by our future Governors.

184. We have ſince, upon mature Conſideration of the ſaid Deed, cauſed a more proper Inſtrument to be prepared for the ſame Purpoſes, and now tranſmit Copies thereof, that the ſame may be ingroſſed and duly executed by Mr. *Verelſt* immediately, and by every future Governor, on his ſucceeding to that Station. The Governor is to execute this Deed in Triplicate, Two of which are to be ſent to us by different Ships, and the Third kept by you in our Treaſure Cheſt, that they may be ready to be made uſe of either by us or you, if neceſſary.

N° 32.

Extract of the General Letter from *Bengal*, dated the 2d February 1769.

Par. 129. WHEN the Importance of this Government is conſidered, by the Intereſts that yourſelves and the Nation have in its Proſperity, every Mode of Support than can be given for its Stability ought fully and impartially to be diſcuſſed; an Uniformity of Conduct, a proper Support in the executive Power, and an Equality in the Diſtribution of Rewards diffuſed among the ſeveral Members who compoſe your Board in general, promiſe beſt to ſecure that Harmony, ſo eſſential to give Weight to its Reſolutions, and preſerve that Reſpect by which Government is to be maintained.

130. When public Gratifications are made, they are ſuppoſed to be Marks for diſtinguiſhed Merit, or Pre-eminence of Station; and when no particular Acts of the former are aſſigned, they will always be conſidered in the latter Point of View: As ſuch, honourable Sirs, we could wiſh, that in appropriating the Shares of your Indulgence from the Revenues, you had not excluded the Chiefs of the Subordinates, reſtricted in Trade, as they, as well as all your Servants, have been by your late Directions; they ſhare a Burthen of the public Duty equally with thoſe you have indulged, without any ſuperior Benefits.—This hath been remonſtrated to us by Mr. *Rumbold*, in his Letter, entered in this Day's Conſultation, and hath induced us, until your Pleaſure is known, to allow them (reſtricted under Security to refund, ſhould it not meet your Approbation) the ſame Proportion of your Indulgence as you have preſcribed for the Members of the Council.

131. From the above Reaſons it is, we wiſh that the Council, being the immediate Directors of every Department, both Civil and Military, had ſtood diſtinguiſhed in your Gratifications above every other; not from any particular Motive or Deſire to promote their own Intereſt, and diminiſh the Shares of others, but to preſerve that Degree of Rank and Pre-eminence of Station in which you yourſelves have placed them:—The Inſtances we would refer to, are:

A Colonel you have indulged with 2½ Shares;
A Member of the Board and a Lieutenant Colonel, with 1½ Shares.

132. The additional Share allowed to Mr. *Rumbold* was granted to him on Conſideration of the additional Trouble and Attention he has, as Superviſor of the *Bahar* Collections, which bears a near Proportion to the Allowance you have been pleaſed to make to the Reſident at the Durbar from a ſimilar Conſideration.

133. An Account of the Commiſſion ariſing on the Nett Revenues from the 1ſt September 1767 to the 1ſt September 1768, goes a Number in the Packet, and the Diſtribution thereof, we flatter ourſelves, you will find has been made conformably to your ſeveral Orders; the Balance of Rupees 13,603. 10. 11, being the unappropriated Commiſſion, we had, prior to our Reſolution, reſpecting the Chiefs of Subordinates, who are Members of your Council, directed to be carried to that Head on your General Books; but as this Balance will be inſufficient to anſwer that Purpoſe, we ſhall be under the Neceſſity of accounting for the Difference out of the preſent growing unappropriated Commiſſion, and which, we hope, will meet with your Approbation: And permit us here, Gentlemen, to return you our warmeſt Thanks for your Bounty and kind Conſideration of us in this Inſtance.

N° 33.

Extract of the General Letter to *Bengal*, dated the 23d March 1770.

Par. 149. WE have received by the *Saliſbury* an Account of Commiſſion on the Dewanny Revenues of *Bengal* and *Bahar*, and thoſe under your Collector General, from 1ſt September 1767 to 31ſt Auguſt 1768; and by the *Shrewſbury* a like Account for the ſubſequent Half Year, taken on an Average of the Revenues of the former. The Nett Receipts being there ſtated in General Articles, would alone have rendered your Account unſatisfactory to us, as we expected to ſee the Receipts of your ſeveral Revenues diſtinctly ſpecified: We therefore direct, that either ſeparate or connected with your future Accounts of Commiſſion, you ſend us a full and particular State of the Receipts of the Revenues of *Moorſhedabad* and *Bahar*, with thoſe of the Diſtricts and Provinces on which ſuch Commiſſion is drawn, exhibiting at the ſame Time the ſeveral Charges and

and Deductions to which the reſpective Revenues are ſubject, the Whole correſponding with the Period of your Statements.

150. And being now to conſider the Shares you have thought fit to allow, in Addition to thoſe appointed by our Orders of 20th November 1767, we ſee with Aſtoniſhment ſuch an Infraction of thoſe Orders, and ſuch an Abuſe of our Generoſity, as appears in the Diſtribution made by our Preſident and Council, of any Part of the Surplus ariſing from the unappropriated Shares of this Commiſſion, which Surplus we conſidered as a Fund which would have admitted of our extending to our Principal Servants at *Bombay* a Share of that Favour we had ſhewn to thoſe of your Preſidency; and we accordingly directed you to remit to them the Amount of One and One-third Lack of Current Rupees.

151. But by your Advices, as well as your Accounts of Commiſſion, we find, that, contrary to our Orders reſpecting the Diſtribution of this Commiſſion, ſo fully and expreſsly ſet forth in our Letter before-mentioned, you have taken upon yourſelves to diſpoſe of a great Part of the unappropriated Shares, in the following Manner:

	Shares.
To the Chief of *Patna* and Superintendant of the *Bahar* Revenues,	2½
To the Chief of *Coſſimbuzar*,	1½
To the Chief of *Dacca*,	1½
To the Surgeons of the Army and of your Preſidency, each Three-fourths.	

152. As this Diſtribution has been made in Violation of our ſaid Orders, we hereby require and direct, that ſuch of you, as were at that Time Members of our Council, and the Repreſentatives and Attornies of ſuch others as may be returned to *England*, do, in your ſeparate Capacities, forthwith pay into our Treaſury in *Bengal*, the Amount of the ſeveral Sums paid by you as a Share or Shares of this Commiſſion, to any Perſon, either as Superintendant of the *Bahar* Revenues, as Chief of either of the Factories of *Dacca*, *Patna*, *Coſſimbuzar*, or *Chittagong*, as Surgeon of the Army, or of your Preſidency, or to any other Perſon who may have received a Share to which he was not entitled by our Appointment; under which Deſcription we conſider Mr. *Charlton*, who received a Share as Member of Council, for Nine Months before his Admiſſion to a Seat at that Board, the Amount of which you muſt forthwith pay, as here directed.

153. As to any Bonds, or other Security, which you may have taken for the Re-payment of ſuch Shares as might not be approved by us, it reſts wholly with yourſelves to take ſuch Meaſures as you may think fit for the Recovery of the Amount of any Sums paid without our Authority: For we hereby renounce and diſclaim any Act you may have done, in Oppoſition to our particular Directions in reſpect to this Commiſſion, and from ſuch Breach of your Duty we hold you reſponſible for every undue Payment.

N° 34 (A).

COMMISSION on the Nett Collections of the Dewanny and *Bahar* Revenues, and the Revenues of the Diſtricts and Provinces in the Collector General's Department, for One Year, from the 1ſt September 1767 to the 31ſt Auguſt 1768, incluſive.

On Current Rupees	190,15,934	8	9	the Nett Revenues for 9 Months, from 1ſt September 1767 to 31ſt May 1768, incluſive - - - - - - - - - - - - at 2½ per Cent.	4,75,398	5	9
On Current Rupees	34,71,072	12	0	the Nett Revenues for 3 Months, from 1ſt June to 31ſt Auguſt 1768, incluſive - - - - - - - - - - - - at 2½ per Cent.	86,776	13	0
Current Rupees	22,4,87,007	4	9		One Year's Commiſſion - -	Current Rupees	5,62,175	2	9
Current Rupees	2,13,929	4	3	being 1⅛ per Cent. of the above Commiſſion for Nine Months, is the Governor's Share.					
Current Rupees	2,61,469	1	6	being 1⅜ per Cent. the Remainder of Ditto - - - to be proportioned pro rata among the Civil and Military Servants, as follows:					
	4,75,398	5	9						
	86,776	13	0	the Commiſſion for the laſt Three Months, to be divided into 100 Parts, and appropriated to the Civil and Military Servants, as follows:					
Current Rupees	5,62,175	2	9						

		71 Days from 1ſt Sept. to the 10th November inclusive, divided into 50¾ Shares, each Share C.R 1,348 5 1	19 Days, from 11th Nov. to the 29th Nov. inclusive, divided into 48¾ Shares, each Share C R 371 14 8	1 Day, the 30th Nov. divided into 49½ Shares, each Share C.R. 19 4 6	31 Days, the Month of Dec. divided into 51 Shares, each Share C.R. 580 0 8	10 Days, from 1ſt to the 10th Jan. inclusive, divided into 49½ Shares, each Share C.R. 192 12 6	81 Days, from 11th Jan. to 31ſt March inclusive, divided into 49½ Shares, each Share C.R. 1561 8 5	1 Day, the 1ſt of April divided into 51 Shares each Share C.R. 18 11 5	1 Day, the 2d of April, divided, into 52½ Shares, each Share C.R. 18 2 10	59 Days, from 3d April to the 31ſt May inclusive, divided into 54 Shares, each Share C.R. 1042 10 0	Total of the Nine Months, from 1ſt September to the 31ſt May inclusive.	Three Months, from 1ſt June to 31ſt Aug. divided into 100 Shares, each Share C.R. 867 12 3½	Total, One Year's Commiſſion, from 1ſt September to 31ſt Aug. inclusive.
Hon. *Harry Verelſt*, Governor, 9 Months - - - - -	1⅛	—	—	—	—	—	—	—	—	—	2,13,929 4 3	—	2,40,830 1 3
Ditto - - - - - - 3 Months - - - - -	1/100	—	—	—	—	—	—	—	—	—	—	26 900 13 0	
John Cartier, Eſq. Second in Council - - - - - -	4½	6,067 6 11	1,673 9 9	86 12 0	2,610 3 0	867 8 4	7,026 14 0	84 3 3	81 12 9	4,691 13 0	23,190 3 0	3,904 15 3	27,095 2 3
Francis Sykes, Eſq. Reſident at the Durbar - - - - -	4½	6,067 6 11	1,673 9 9	86 12 0	2,610 3 0	867 8 4	7,026 14 0	84 3 3	81 12 9	4,691 13 0	23,190 3 0	3,904 15 3	27,095 2 3
Richard Becher, Eſq. Member of Select Committee - -	3½	4,719 1 9	1,301 13 0	67 7 6	2,030 2 6	674 11 9	5,465 5 6	65 7 10	63 10 0	3,649 3 0	18,036 14 10	3,037 3 0	21,074 1 10
James Alexander, Eſq. Member of Council - - - - -	1½	2,022 7 8	557 14 0	28 14 8	870 1 3	289 2 10	2,342 4 9	28 1 1	27 4 3	1,563 15 0	7,730 1 6	1,301 10 5	9,031 11 11
Claud Ruſſell, Eſq. Member of Council - - - - - -	1½	2,022 7 8	557 14 0	28 14 8	870 1 3	289 2 10	2,342 4 9	28 1 1	27 4 3	1,563 15 0	7,730 1 6	1,301 10 5	9,031 11 11
William Aderſey, Eſq. Member of Council to 27th June -	1½	2,022 7 8	557 14 0	28 14 8	870 1 3	289 2 10	2,342 4 9	28 1 1	27 4 3	1,563 15 0	7,730 1 6	382 0 1	8,112 1 7
Charles Floyer, Eſq. Member of Council to 31ſt December	1½	2,022 7 8	557 14 0	23 14 8	870 1 3	—	—	—	—	—	3,479 5 7	—	16,434 14 8
D° Member of Select Committee from 31ſt Dec. to 31ſt Aug.	3½	—	—	—	—	674 11 9	5,465 5 6	65 7 10	63 10 0	3,649 3 0	9,918 6 1	3,037 3 0	
Alex. Campbell, Eſq. Member of Select Committee to 31ſt Dec	3½	4,719 1 9	1,301 13 0	67 7 6	2,030 2 6	—	—	—	—	—	8,118 8 9	—	8,118 8 9
Mr. *John Taylor*, Surgeon - - - - - - - - - -	¼	1,011 3 9	278 15 0	14 7 4	435 0 6	144 9 4	1,171 2 3	14 0 6	13 10 1	781 15 6	3,865 0 3	650 13 3	4,515 13 6
Mr. *James Ellis*, ditto - - - - - - - - - -	¼	1,011 3 9	278 15 0	14 7 4	435 0 6	144 9 4	1,171 2 3	14 0 6	13 10 1	781 15 6	3,865 0 3	650 13 3	4,515 13 6
Mr. *Robert Hunter*, ditto - - - - - - - - - -	¼	1,011 3 9	278 15 0	14 7 4	435 0 6	144 9 4	1,171 2 3	14 0 6	13 10 1	781 15 6	3,865 0 3	650 13 3	4,515 13 6
Mr. *John Davidſon*, ditto to 11th January - - - - -	¼	1,011 3 9	278 15 0	14 7 4	435 0 6	144 9 4	—	—	—	—	1,884 3 11	—	1,884 3 11

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N° 34 (B).

COMMISSION for Six Months, on the Nett Collections of the *Moorſhedadad* and *Bahar* Revenues, and the Revenues of the Diſtricts and Provinces in the Collector General's Department, from the 1ſt September 1768 to the 28th February 1769, incluſive, taken on an Average from the Account on which the laſt Commiſſion from 1ſt September 1767 to 31ſt Auguſt 1768, for One Year, was taken; *viz.*

Currènt Rupees 5,62,175 2 9 The Commiſſion from the 1ſt September 1767 to the 31ſt Auguſt 1768.
Current Rupees 2,80,000 0 0. Half the above on an Average, on which Sum the preſent Commiſſion from the 1ſt September 1768, to the 28th February 1769, is taken; this divided into One hundred Shares, the Amount of each Share is, Current Rupees 2,800 0 0.

						Shares.			
The honourable *Harry Verelſt*, Eſquire	—	—	—	—	Governor	31	86,800	0	0
John Cartier, Eſquire	—	—	—	—	Second in Council	4½	12,600	0	0
Francis Sykes, Eſquire	to the 28th December			119 Days	Reſident at the Durbar	4½	8,283	15	8
D°	from the 28th December to the 4th January			7 Days	Member of Select Committee	3½	379	0	1
Richard Becher, Eſquire	to the 28th December			119 Days	D°	3½	6,443	1	6
D°	from the 28th December to the 28th February			62 Days	Reſident at the Durbar	4½	4,316	0	4
James Alexander, Eſquire	to the 25th January			147 Days	Member of Council	1½	3,411	0	9
D°	from the 25th January to the 28th February			34 Days	Member of Select Committee	3½	1,840	14	2
Claud Ruſſell, Eſquire	—	—	—	—	Member of Council	1½	4,200	0	0
Thomas Rumbold, Eſquire	—	—	—	—	Superintendant of the *Bahar* Revenues, and Chief of *Patna*	2½	7,700	0	0
D°	from the 1ſt September 1767 to the 31ſt Auguſt 1768			—	D°	2½	15,052	13	11
William Alderſey, Eſquire	—	—	—	—	Chief of *Coſſimbuzar*	1½	4,200	0	0
D°	from the 27th June 1768 to the 31ſt Auguſt 1768			—	D°	1½	919	10	4
Thomas Kelſall, Eſquire	—	—	—	—	Chief of *Dacca*	1½	4,200	0	0
D°	from the 1ſt September 1767 to the 31ſt Auguſt 1768			—	D°	1½	9,031	11	11
Charles Floyer, Eſquire	—	—	—	—	Member of Select Committee	3½	9,800	0	0
Francis Charlton, Eſquire	from the 1ſt January 1768 to the 31ſt Auguſt 1768			—	Member of Council	1½	5,552	6	4
D°	—	—	—	—	D°	1½	4,200	0	0
Mr. *John Taylor*	—	—	—	—	Surgeon	¾	2,100	0	0
Mr. *James Ellis*	—	—	—	—	D°	¾	2,100	0	0
Mr. *Robert Hunter*	to 7th November			68 Days	D°	¾	788	15	2

Mr. *Daniel Campbell*		113 Days	Ditto	¾	2,100	0	0
Mr. *Thomas Bagnall*	from the 7th November, to 28th February	—	Ditto	¾	1,311	0	10
Richard Smith, Eſquire	—	—	Commander in Chief	7½	21,000	0	0
Sir *Robert Barker*	—	—	Colonel	2½	7,000	0	0
Joſeph Peach, Eſquire	—	—	Ditto	2½	7,000	0	0
Charles Chapman, Eſquire	—	—	Lieutenant Colonel	1½	4,200	0	0
Hugh Grant, Eſquire	—	—	Ditto	1½	4,200	0	0
Charles Pemble, Eſquire	to the 26th October	56 Days	Ditto	1½	1,299	7	1
Primroſe Galliez, Eſquire	—	—	Ditto	1½	4,200	0	0
Gilbert Ironſide, Eſquire	—	—	Ditto	1½	4,200	0	0
George Sempill, Eſquire	—	—	Ditto	1½	4,200	0	0
Matthew Leſlie, Eſquire	—	—	Ditto	1½	4,200	0	0
Fleming Martin, Eſquire	to 7th November	68 Days	Ditto	1½	1,577	14	5
Archibald Campbell, Eſquire	—	—	Ditto	1½	4,200	0	0
James Morgan, Eſquire	—	—	Ditto	1½	4,200	0	0
John Cummings, Eſquire	from 24th February to 28th February	4 Days	Ditto	1½	92	13	2
Chriſtian Fiſcher, Eſquire	—	—	Major	¾	2,100	0	0
Anthony Polier, Eſquire	—	—	Ditto	¾	2,100	0	0
Douglas Hill, Eſquire	—	—	Ditto	¾	2,100	0	0
John Cummings, Eſquire	to 24th February	177 Days	Ditto	¾	2,053	9	6
John Graham, Eſquire	—	—	Ditto	¾	2,100	0	0
Granger Muir, Eſquire	—	—	Ditto	¾	2,100	0	0
John Upton, Eſquire	—	—	Ditto	¾	2,100	0	0
John Tottingham, Eſquire	—	—	Ditto	¾	2,100	0	0
Alexander M'Kenzie, Eſquire	—	—	Ditto	¾	2,100	0	0
Frederick Thomas Smith, Eſquire	—	—	Ditto	¾	2,100	0	0
William Engliſh, Eſquire	—	—	Ditto	¾	2,100	0	0
John Morriſon, Eſquire	—	—	Ditto	¾	2,100	0	0
William Blair, Eſquire	—	—	Ditto	¾	2,100	0	0
Thomas Pearſon, Eſquire	from 24th of February, to 28th February	4 Days	Ditto	¾	46	6	7
Nathaniel Kenderſley, Eſquire	—	—	Ditto	¾	2,100	0	0
Thomas Dean Pearſe, Eſquire	—	—	Ditto	¾	2,100	0	0
James Lillyman, Eſquire	—	—	Ditto	¾	2,100	0	0
Mr. *Andrew Williams*	—	—	Surgeon Major	¾	2,100	0	0
Mr. *Thomas Anderſon*	—	—	Ditto	¾	2,100	0	0
Mr. *Robert Knight*	—	—	Ditto	¾	2,100	0	0
				Current Rupees	308,100	13	9
				At 2 *s.* 3 *d.*	£. ſt. 34,663	0	0

East India Houſe,
1ſt March 1773.

Errors Excepted.

John Hoole, Auditor of Indian Accounts.

N° 34 (C).

COMMISSION on the Dewanny Revenues, after deducting the ſtipulated Payments to the King, the Nabob, and the Allowances to the Nabob's Miniſters, and on the Nett Revenues of the Diſtricts and Provinces in the Collector General's Department, for Six Months, from the 1ſt March to the 31ſt Auguſt 1769.

Collections at *Moorſhedabad*, from 1ſt September 1768 to the 31ſt Auguſt 1769 - - *Sicca* Rupees	169,04,185 3 6		
Batta, 16 per Cent. -	27,04,669 10 0		
		196,08,854 13 6	
Collections at *Bahar*, from 1ſt September 1768 to 2d September 1769 - - - *Sonnaut* Rupees	50,69,040 3 3		
Batta, 11 per Cent. -	5,57,594 6 9		
		56,26,634 10 0	
Total Dewanny Collections - -	Current Rupees	252,35,489 7 6	
Tribute and Stipends paid out of the *Moorſhedabad* Treaſury, from 1ſt September 1768 to 31ſt Auguſt 1769 - - - - - - - - - - - *Sicca* Rupees	68,90,561 5 6		
Batta, 16 per Cent. -	10,89,529 10 3		
		78,99,090 15 9	
Total Nett Dewanny Collections -	Current Rupees	173,36,398 7 9	
Total Nett Collections in the Collector General's Department, from 1ſt September 1768 to 31ſt Auguſt 1769 -	Current Rupees	64,22,154 4 7	
Amount of the Revenues on which 2 ½ per Cent. Commiſſion is taken - - - - - -	Current Rupees	237,58,552 12 4	

Current Rupees 5,93,963 13 0 Commiſſion for One Year, from the 1ſt September 1768 to the 31ſt Auguſt 1769.
2,80,000 0 0 to be deducted for Half a Year's Commiſſion already paid, from 1ſt September 1768 to 28th February 1769.

Current Rupees 3,13,963 13 0 Commiſſion for Six Months, from the 1ſt March to the 31ſt Auguſt 1769, which, divided into 100 Shares, each Share amounts to Current Rupees 3,139 10'2.

						Shares.	C. R.
The honourable *Harry Verelſt*, Eſquire	—	—	—	—	Governor - - - -	31	97,328 11 2
John Cartier, Eſquire - - -	—	—	—	—	Second in Council - -	4½	14,128 5 9
Brigadier General *Richard Smith* - -	Commander in Chief - - - - - - - - - -				Third in Council - -	7½	23,547 4 3
Richard Becher, Eſquire, - - -	—	—	—	—	Reſident at the Durbar - -	4½	14,128 5 9
James Alexander, Eſquire - - -	—	—	—	—	Member of Select Committee	3½	10,988 11 7
Claud Ruſſell, Eſquire - - -	—	—	—	—	Member of Council - -	1½	4,709 7 3
Thomas Rumbold, Eſquire - - -	Superintendant of the *Bahar* Province - - - - - -				Chief of *Patna* - - -	2½	7,849 1 5
William Alderſey, Eſquire - - -	—	—	—	—	Chief of *Coſſimbuzar* - -	1½	4,709 7 3
Thomas Kelſall, Eſquire - - -	—	—	—	—	Chief of *Dacca* - - -	1½	4,709 7 3
Charles Floyer, Eſquire - - -	—	—	—	—	Member of Select Committee	3½	10,988 11 7

Sir *Robert Barker*	—	—	—	—	Colonel	2½	7,849	1	5
Joseph Peach, Esquire	—	—	—	—	Ditto	2½	7,849	1	5
Charles Chapman, Esquire	from 8th August to the 31st August 1769			24 Days	Ditto	2½	1,023	12	8
Ditto	from 1st March to the 7th August 1769			160 Days	Lieutenant Colonel	1½	4,095	2	9
Alexander Champion, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
Hugh Grant, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
Primrose Galliez, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
Gilbert Ironside, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
James Morgan, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
George Sempill, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
Matthew Leslie, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
Archibald Campbell, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
Nathaniel Kindersley, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
John Cummings, Esquire	—	—	—	—	Ditto	1½	4,709	7	3
Christian Fischer, Esquire	—	—	—	—	Major	¾	2,354	11	7
Anthony Polier, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
Douglas Hill, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
John Graham, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
Grainger Muir, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
John Upton, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
John Tottingham, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
Alexander Mackenzie, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
Frederick Thomas Smith, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
William English, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
John Morrison, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
William Blair, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
Thomas Deane Pearce, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
James Lillyman, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
Thomas Pearson, Esquire	—	—	—	—	Ditto	¾	2,354	11	7
Mr. *John Taylor*	—	—	—	—	Surgeon	¾	2,354	11	7
Mr. *James Ellis*	—	—	—	—	Ditto	¾	2,354	11	7
Mr. *Daniel Campbell*	—	—	—	—	Ditto	¾	2,354	11	7
Mr. *Thomas Bagnall*	—	—	—	—	Ditto	¾	2,354	11	7
Mr. *Andrew Williams*	—	—	—	—	Surgeon Major	¾	2,354	11	7
Mr. *Thomas Anderson*	—	—	—	—	Ditto	¾	2,354	11	7
Mr. *Robert Knight*	—	—	—	—	Ditto	¾	2,354	11	7
						Current Rupees	3,12,803	2	10
						At 2*s.* 3*d.* —	£. st. 35,190.		

East India House,
1st March 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

N° 34 (D).

COMMISSION for Six Months on the Nett Collections of *Moorſhedabad* and *Bahar* Revenues, and the Revenues of the Diſtricts and Provinces in the Collector General's Department, from the 1ſt September 1769 to the 28th February 1770, inclusive; taken on an Average from the Account on which the laſt Commiſſion, from 1ſt September 1768 to the 31ſt Auguſt 1769, for One Year, was taken.

Current Rupees - - - 5,93,963 13 — Commiſſion for One Year, from 1ſt September 1768 to the 31ſt Auguſt 1769.
Current Rupees - - - 3,00,000 — — Half the above on an Average, on which Sum the preſent Commiſſion, from the 1ſt September 1769 to the 28th February 1770, is taken.
This divided into 100 Shares, the Amount of each Share is Current Rupees 3,000.

						Shares.			
The honourable *Harry Verelſt*, Eſquire	from the 1ſt September to the 24th December	115 Days			Governor	31	59,088	6	4
The honourable *John Cartier*, Eſquire	from the 25th December to the 28th February	66 Days			Governor	31	33,911	9	8
John Cartier, Eſquire	from the 1ſt September to the 24th December	115 Days			Second in Council	8½	8,577	15	6
Claud Ruſſell, Eſquire	from the 25th December to the 28th February	66 Days			Acting Second in Council	4½	4,922	10	6
Brigadier General *Richard Smith*	from the 1ſt September to the 23d November	84 Days			Commander in Chief, &c.	7½	10,441	15	10
Brigadier General Sir *Robert Barker*	from the 24th November to the 28th February	97 Days			Commander in Chief, &c.	7½	12,038	0	2
Richard Becher, Eſquire	—	—			Reſident at the Durbar	4½	13,500	0	0
James Alexander, Eſquire	—	—			Member of the Select Committee	3½	10,500	0	0
Claud Ruſſell, Eſquire	from the 1ſt September to the 22d November	83 Days			Member of Council	1½	2,063	8	6
Ditto	from the 23d November to the 24th December	32 Days			Member of the Select Committee	3½	1,856	5	8
Thomas Rumbold, Eſquire	from the 1ſt September to the 8th November	69 Days			Superintendant at the *Bahar* and Chief at *Patna*	2½	2,859	1	10
Ditto	from the 9th November to the 26th December	48 Days			Member of Council	1½	1,193	5	11
William Alderſey, Eſquire	—	—			Chief at *Coſſimbuza*	1½	4,500	0	0
Thomas Keljall, Eſquire	—	—			Chief at *Dacca*	1½	4,500	0	0
Charles Floyer, Eſquire	—	—			Member of Select Committee	3½	10,500	0	0
John Reed, Eſquire	from the 16th January to the 28th February 1769	41 Days at 4200 for 181 Days			Member of Council	1¼	1,020	15	4
Ditto	from the 1ſt March to the 31ſt Auguſt 1769	6 Months			Ditto	1½	4,709	7	3
Ditto	from the 1ſt September to the 28th February	6 Months			Ditto	1½	4,500	0	0
Francis Hare, Eſquire	from the 8th March to the 31ſt Auguſt	177 Days 4709 7 3 for 184 Days			Ditto	1½	4,530	5	7
Ditto	from the 1ſt September to the 28th February	6 Months			Ditto	1½	4,500	0	0
Joſeph Jekyll, Eſquire	from the 12th December to the 28th February	79 Days			Ditto	1¼	1,379	6	3
Thomas Lane, Eſquire	from the 2d January to the 28th February	58 Days			Ditto	1¼	561	5	2
Richard Barwell, Eſquire	from the 2d January to the 23th February	58 Days			Ditto	1¼	961	5	2
Sir *Robert Barker*	from the 1ſt September to the 23d November	84 Days			Colonel	2½	3,480	10	7
Joſeph Peach, Eſquire	—	—			Ditto	2½	7,500	0	0
Charles Chapman, Eſquire	—	—			Ditto	2½	7,500	0	0
Alexander Champion, Eſquire	—	—			Lieutenant Colonel	1½	4,500	0	0
Hugh Grant, Eſquire	—	—			Ditto	1½	4,500	0	0
Ivimroje Gaſtrez, Eſquire	—	—			Ditto	1½	4,500	0	0
Gilbert Ironſide, Eſquire	—	—			Ditto	1½	4,500	0	0
James Morgan, Eſquire	—	—			Ditto	1½	4,500	0	0
The honourable *George Sempill*, Eſquire	—	—			Ditto	1½	4,500	0	0
Matthew Leſlie, Eſquire	—	—			Ditto	1½	4,500	0	0

Ralph Winwood, Eſquire	from the 4th September to the 28th February	178 Days	Ditto	1½	4,425	6	7
Thomas Goddard, Eſquire	from the 19th December to the 28th February	82 Days	Ditto	1½	2,038	10	9
John Cummings, Eſquire	—	—	Ditto	1½	4,500	0	0
Granger Muir, Eſquire	from the 3d October to the 28th February	149 Days	Ditto	1½	3,704	6	8
John Upton, Eſquire	from the 3d October to the 28th February	149 Days	Ditto	1½	3,704	6	8
Nathaniel Kindersley, Eſquire	from the 1ſt September to the 24th October	54 Days	Ditto	1½	1,342	8	8
Archibald Campbell, Eſquire	—	—	Ditto	1½	4,500	0	0
Thomas Deane Pearſe, Eſquire	from the 30th October to the 28th February	122 Days	Ditto	1½	3,030	2	4
Chriſtian Fiſcher, Eſquire	—	—	Major	1½	2,250	0	0
Anthony Polier, Eſquire	—	—	Ditto	1½	2,250	0	0
Douglaſs Hill, Eſquire	from the 1ſt September to the 30th September	30 Days	Ditto	¾	372	14	10
John Graham, Eſquire	from the 1ſt September to the 30th September	30 Days	Ditto	¾	372	14	10
Granger Muir, Eſquire	from the 1ſt September to the 2d October	32 Days	Ditto	¾	397	12	7
John Upton, Eſquire	from the 1ſt September to the 2d October	32 Days	Ditto	¾	397	12	7
John Tottingham, Eſquire	—	—	Ditto	¾	2,250	0	0
Alexander M'Kenzie, Eſquire	from the 1ſt September to the 1ſt February	154 Days	Ditto	¾	1,914	5	10
Frederick Thomas Smith, Eſquire	—	—	Ditto	¾	2,250	0	0
William Engliſh, Eſquire	from the 1ſt September to the 5th September	5 Days	Ditto	¾	62	2	5
John Morriſon, Eſquire	—	—	Ditto	¾	2,250	0	0
William Blair, Eſquire	—	—	Ditto	¾	2,250	0	0
Thomas Deane Pearſe, Eſquire	from the 1ſt September to the 29th October	59 Days	Ditto	¾	733	6	9
Thomas Pearſon, Eſquire	from the 1ſt September to the 16th December	107 Days	Ditto	¾	1,330	1	9
Henry Watſon, Eſquire	from the 3d October to the 28th February	149 Days	Ditto	¾	1,852	3	4
Charles Morgan, Eſquire	from the 3d October to the 28th February	149 Days	Ditto	¾	1,852	3	4
James Ducarreil, Eſquire	from the 3d October to the 28th February	149 Days	Ditto	¾	1,852	3	4
Alexander Hannay, Eſquire	from the 3d October to the 28th February	149 Days	Ditto	¾	1,852	3	4
Arthur Forbes Auckmutty, Eſquire	from the 19th December to the 28th February	72 Days	Ditto	¾	1,852	3	4
Dainel Wear, Eſquire	from the 3d October to the 28th February	149 Days	Ditto	¾	895	0	3
Samuel Sears, Eſquire	from the 3d October to the 28th February	149 Days	Ditto	¾	1,852	3	4
James Lillyman, Eſquire	—	—	Ditto	¾	1,852	3	4
Thomas Ragul, Eſquire	from the 30th October to the 28th February	122 Days	Ditto	¾	2,250	0	0
Lewis De Gloſs, Eſquire	from the 8th November to the 28th February	113 Days	Ditto	¾	1,516	9	2
Mr. *John Taylor*	—	—	Surgeon	¾	1,404	11	1
Mr. *James Ellis*	—	—	Ditto	¾	2,250	0	0
Mr. *Daniel Campbell*	—	—	Ditto	¾	2,250	0	0
Mr. *Thomas Bagnall*	from the 1ſt September to the 7th December	98 Days	Ditto	¾	2,250	0	0
Mr. *Henry John Chandler*	from the 8th December to the 28th February	83 Days	Ditto	¾	1,218	3	9
Mr. *Thomas Anderſon*	—	—	Military Surgeon General	¾	1,031	12	3
Mr. *Andrew Williams*	—	—	Military Senior Surgeon	¾	2,250	0	0
Mr. *Robert Knight*	—	—	Ditto	¾	2,250	0	0
Mr. *James Campbell*	from the 8th November to the 28th February	113 Days	Ditto	¾	2,250	0	0
					1,404	11	1
				C. Rupees	333,610	2	3
				At 2*s*. 3*d*.—£. ſt.	37,531	0	0

East India Houſe,
1ſt March 1773.

Errors Excepted,

John Hoole, Auditor of Indian Accounts.

N° 34 (E).

COMMISSION on the Dewanny Revenues, after deducting the ſtipulated Payments to the King, the Nabob, and the Allowances to the Nabob's Miniſters, and on the Nett Revenues of the Diſtricts and Provinces in the Collector General's Department, for Six Months, from the 1ſt March to the 31ſt Auguſt 1770; viz.

Collections at *Moorſhedabad*, from 1ſt September 1769 to the 31ſt Auguſt 1770 - - *Sicca* Rupees	1,31,50,868 10 5		
Batta, 16 per Cent. -	21,04,138 15 9		
		1,52,55,007	10 2
Collections at *Bahar*, from 1ſt September 1769 to the 31ſt Auguſt 1770 - - *Sonnaut* Rupees	42,44,787 9 9		
Batta, 11 per Cent. -	4,66,926 10 3		
		47,11,714	4 —
Total Dewanny Collections Current Rupees		1,99,66,721	14 2
Tribute and Stipends paid out of the *Moorſhedabad* Treaſury, from 1ſt September 1769 to the 31ſt Auguſt 1770 - - - - - - - - - - - *Sicca* Rupees	55,35,584 15 —		
Batta, 16 per Cent.	8,85,693 9 6		
		64,21,278	8 6
Total Nett Dewanny Collections - - - - Current Rupees		1,35,45,443	5 8
Total Nett Collections in the Collector General's Department, from the 1ſt September 1769, to the 31ſt Auguſt 1770 - - Current Rupees		64,84,880	— 4
Amount of the Revenues on which 2½ per Cent. Commiſſion is taken - - - - - - Current Rupees		2,00,30,323	6 —

Current Rupees	590,758 1 4	Commiſſion for One Year, from the 1ſt September 1769 to the 31ſt Auguſt 1770.
	300,000 — —	To be deducted for One Half Year's Commiſſion already paid, from 1ſt September 1769 to the 28th February 1770.
Current Rupees	200,758 1 4	Commiſſion for Six Months, or 184 Days, from the 1ſt March to the 31ſt Auguſt 1770.
	3,818 12 4	To be deducted for Major General *Eyre Coote*'s ſeparate Share, being $\frac{1}{18}$ of Current Rupees 68,737 13 3, the Amount of Commiſſion for 63 Days, from 30th June, the Day that Major General *Eyre Coote* arrived at *Fort St. George*, to the 31ſt Auguſt inclusive.
Current Rupees	196,939 5 —	Divided into 100 Shares, each Share amounts to Current Rupees 1969 6 3.

						Shares.	
The honourable *John Cartier*, Eſquire -	—	—	—	—	Governor - - - -	31	61,051 1 9
Major General *Eyre Coote* - - -	from 30th June to the 31ſt Auguſt 1770, 63 Days - - - -				Commander in Chief in *India* -	—	3,818 12 4
Richard Becher, Eſquire - - -	—	—	—	—	Reſident at the Durbar - -	4½	8,862 4 1
James Alexander, Eſquire - - -	—	—	—	—	Member of the Select Committee	3½	6,892 13 10
Claud Ruſſell, Eſquire - - -	—	—	—	—	Second in *Calcutta* - -	4½	8,862 4 1
Charles Floyer, Eſquire - - -	—	—	—	—	Member of the Select Committee	3½	6,892 13 10
John Reed, Eſquire - - - -	—	—	—	—	Member of Council - -	1½	2,954 1 4
Francis Hare, Eſquire - - -	—	—	—	—	Ditto - - - - -	1½	2,954 1 4

Joſeph Jekyll, Eſquire				Ditto	1½	2,954 1 4
Thomas Lane, Eſquire				Ditto	1½	2,954 1 4
Richard Barwell, Eſquire				Ditto	1½	2,954 1 4
Brigadier General Sir *Robert Barker*				Commander in Chief in *Bengal*	7½	14,770 6 10
Joſeph Peach				Colonel	2½	4,040 7 3
Charles Chapman	from 1ſt March to the 29th July 1770, 151 Days			Ditto	2½	4,923 7 7
Alexander Champion	from 8th Auguſt to the 31ſt Auguſt 1770, 24 Days			Ditto	2½	642 3 —
Ditto	from 1ſt March to the 7th Auguſt 1770, 160 Days			Lieutenant Colonel	1½	2,568 12 2
Hugh Grant				Ditto	1½	2,954 1 4
Primroſe Galliez				Ditto	1½	2,954 1 4
Gilbert Ironſide				Ditto	1½	2,954 1 4
James Morgan				Ditto	1½	2,954 1 4
George Sempill				Ditto	1½	2,954 1 4
Matthew Leſlie				Ditto	1½	2,954 1 4
Archibald Campbell				Ditto	1½	2,954 1 4
Ralph Winwood				Ditto	1½	2,954 1 4
Thomas Goddard				Ditto	1½	2,954 1 4
John Cummings				Ditto	1½	2,954 1 4
Grainger Muir				Ditto	1½	2,954 1 4
John Upton				Ditto	1½	2,954 1 4
Thomas Deane Pearce				Ditto	1½	2,954 1 4
Chriſtian Fiſcher				Ditto	1½	2,954 1 4
Anthony Polier				Major	¾	1,477 — 8
John Tottingham				Ditto	¾	1,477 — 8
Frederick Thomas Smith				Ditto	¾	1,477 — 8
John Morriſon				Ditto	¾	1,477 — 8
William Blair				Ditto	¾	1,477 — 8
James Lillyman				Ditto	¾	1,477 — 8
Henry Watſon				Ditto	¾	1,477 — 8
Charles Morgan				Ditto	¾	1,477 — 8
James Du Carrol				Ditto	¾	1,477 — 8
Alexander Hannay				Ditto	¾	1,477 — 8
Arthur Forbes Auckmuty				Ditto	¾	1,477 — 8
Daniel Wear				Ditto	¾	1,477 — 8
Samuel Sears				Ditto	¾	1,477 — 8
Thomas Ragul				Ditto	¾	1,477 — 8
Lewis Du Gloſs				Ditto	¾	1,477 — 8
John Grant	from 30th June to the 31ſt Auguſt 1770, 63 Days			Ditto	¾	505 11 7
				C. Rupees —		200,637 5 —
				at 2 *s.* 3 *d.* — £.ſt.		22,571 — —

East India Houſe,
1ſt March 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

N° 34 (F).

COMMISSION for Six Months on the Nett Collections of *Moorſhedabad* and *Bahar* Revenues, and the Revenues of the Diſtricts and Provinces in the Collector General's Department, from the 1ſt of September 1770 to the 28th of February 1771, inclusive; taken on an Average from the Account on which the laſt Commiſſion, from the 1ſt of September 1769 to the 31ſt of Auguſt 1770, for One Year, was taken, viz.

Current Rupees	5,00,758	1	4	Commiſſion for One Year, from the 1ſt of September 1769 to the 31ſt of Auguſt 1770.
Current Rupees	2,50,000	0	0	Half the above, on an Average, on which Sum the preſent Commiſſion, from the 1ſt of September 1770 to the 28th of February 1771, is taken.
	3,299	9	1	To be deducted for Major General *Eyre Coote's* ſeparate Share being $\frac{1}{15}^{th}$ of Current Rupees 59,392 4 2 the Commiſſion for 43 Days, from the 1ſt of September 1770 to the 13th of October 1770, the Time of his Departure from *Fort Saint George* for *Europe*.
Current Rupees	2,46,700	6	11	Divided into 100 Shares, each amounts to Current Rupees 2,467.

N. B. The new Regulation takes Place on (the Arrival of the *Manſfield)* the 31ſt of October 1770.

									Shares.		
The honourable *John Cartier*, Eſq;	from the 1ſt of September	to the 13th of October	43 Days	Governor	31			76,477	0	0
Major General *Eyre Coote*, Eſq;	from the 1ſt of September	to the 13th of October	43 Days	Commander in Chief in the *Eaſt Indies*	1			3,299	9	1
Richard Becher, Eſq;	from ditto	to the 30th ditto	60 Days	Reſident at the Durbar	4½	3,680	0 10	8,402	12	7
Ditto	from the 31ſt of October	to the 15th of January	77 Days	Second in Council	4½	4,722	11 9			
James Alexander, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Member of the Select Committee	3½	2,862	4 2	7,659	15	3
Ditto	from the 31ſt of October	to the 15th of January	77 Days	Member of Council	2	2,098	15 10			
Ditto	from the 16th of January	to the 28th of February	44 Days	Second in Council	4½	2,698	11 3			
Samuel Middleton, Eſq;	from the 31ſt of October	to the 28th of February	121 Days	Member of Council	2			3,298	6	8
Claud Ruſſell, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Acting Second in Council	4½	3,680	0 10	6,978	7	6
Ditto	from the 31ſt of October	to the 28th of February	121 Days	Member of Council	2	3,298	6 8			
William Alderſey, Eſq;	from ditto	to ditto	121 Days	Member of Council	2			3,298	6	8
Thomas Kelſall, Eſq;	from ditto	to ditto	121 Days	Ditto	2			3,298	6	8
Charles Floyer, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Member of the Select Committee	3½	2,862	4 2	6,160	10	10
Ditto	from the 31ſt of October	to the 28th of February	121 Days	Member of Council	2	3,298	6 8			
John Reed, Eſq;	from the 1ſt of December	to ditto	90 Days	Ditto	2			2,453	5	11
Francis Hare, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Ditto	1½	1,226	10 11	2,453	5	10
Ditto	from the 15th of January	to the 28th of February	45 Days	Ditto	2	1,226	10 11			
Joſeph Jekyll, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Ditto	1			1,226	10	11
Thomas Lane, Eſq;	from ditto	to ditto	60 Days	Ditto	1			1,216	10	11
Richard Barwell, Eſq;	from ditto	to ditto	60 Days	Ditto	1			1,226	10	11
Sir *Robert Barker*, Brigadier General	from ditto	to ditto	60 Days	Commander in Chief, &c.	7	6,133	6 9	15,204	1	2
Ditto Ditto	from the 31ſt of October	to the 28th of February	121 Days	Ditto	5	9,070	10 5			
Charles Chapman, Eſq;				Colonel	2			6,167	8	0
Alexander Champion, Eſq;				Ditto	2			6,167	8	0
Hugh Grant, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Lieutenant Colonel	1	1,226	10 11	2,305	0	2
Ditto	from the 31ſt of October	to the 28th of February	121 Days	Ditto his Proportion of	8	1,078	5 3			
Primroſe Galliez, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Ditto	1	1,226	10 11	2,305	0	2
Ditto	from the 31ſt of October	to the 28th of February	121 Days	Ditto Ditto of	8	1,078	5 3			
Gilbert Ironſide, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Ditto	1	1,226	10 11	2,305	0	2
Ditto	from the 31ſt of October	to the 28th of February	121 Days	Ditto Ditto of	8	1,078	5 3			
James Morgan, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Ditto	1	1,226	10 11	2,305	0	2
Ditto	from the 31ſt of October	to the 28th of February	121 Days	Ditto Ditto of	8	1,078	5 3			
George Sempill, Eſq;	from the 1ſt of September	to the 30th of October	60 Days	Ditto	1	1,226	10 11	2,305	0	2
Ditto	from the 31ſt of October	to the 28th of February	121 Days	Ditto Ditto of	8	1,078	5 3			

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N° 34 (G ult.)

COMMISSION on the Dewanny Revenues, after deducting the ſtipulated Payments to the King, the Nabob, and the Allowances to the Nabob's Miniſters; and on the Nett Revenues of the Diſtricts and Provinces in the Collector General's Department; for Six Months, from the 1ſt March to the 31ſt Auguſt 1771.

Current Rupees	5,02,175	9	9	Commiſſion for One Year, from the 1ſt September 1770 to the 31ſt Auguſt 1771.
Ditto —	2,50,000	0	0	to be deducted for One Half Year's Commiſſion already paid, from the 1ſt September 1770 to the 28th February 1771.
Current Rupees	2,52,175	9	9	Commiſſion for Six Months, or 184 Days, from the 1ſt March to the 31ſt Auguſt 1771, which, divided into 100 Shares, each Share amounts to, Current Rupees 2,521 12.

		Shares.			
The honourable *John Cartier*, Eſquire	Governor	31	78,174	4	0
James Alexander, Eſquire	Second in Council	4½	11,347	14	0
Sir *Robert Barker*, Knight	Brigadier General	5½	13,869	10	0
Samuel Middleton, Eſquire	Member of Council	2	5,043	8	0
Claud Ruſſell, Eſquire	Member of Council	2	5,043	8	0
William Alderſey, Eſquire	Member of Council	2	5,043	8	0
Thomas Kelſall, Eſquire	Member of Council	2	5,043	8	0
Charles Floyer, Eſquire	Member of Council	2	5,043	8	0
John Reed, Eſquire	Member of Council	2	5,043	8	0
Francis Hare, Eſquire	Member of Council from the 1ſt March to the 23d May, 84 Days	2	2,302	7	6
Joſeph Jekyll, Eſquire	Member of Council from the 24th May to the 31ſt Auguſt, 100 Days	2	2,741	0	6
Charles Chapman, Eſquire	Colonel	2½	6,304	6	0
Alexander Champion, Eſquire	Colonel	2½	6,304	6	0
Hugh Grant, Eſquire	Lieutenant Colonel	8½	1,786	3	10
Primroſe Galliez, Eſquire	Lieutenant Colonel	8½	1,786	3	10
Gilbert Ironſide, Eſquire	Lieutenant Colonel	8½	1,786	3	10
James Morgan, Eſquire	Lieutenant Colonel	8½	1,786	3	10
The honourable *George Semple*, Eſquire	Lieutenant Colonel	8½	1,786	3	10

His Proportion of Ditto

Archibald Campbell, Esquire	Lieutenant Colonel				Ditto	8½	1,786	3	10
Thomas Goddard, Esquire	Lieutenant Colonel				Ditto	8½	1,786	3	10
John Cummings, Esquire	Lieutenant Colonel				Ditto	8½	1,786	3	10
Grainger Muir, Esquire	Lieutenant Colonel				Ditto	8½	1,786	3	10
John Upton, Esquire	Lieutenant Colonel				Ditto	8½	1,786	3	10
Thomas Dean Pearse, Esquire	Lieutenant Colonel				Ditto	8½	1,786	3	10
John Tottingham, Esquire	Lieutenant Colonel				Ditto	8½	1,786	3	10
Christian Fischer, Esquire	Major	from 1st March to 9th April, 40 Days, 5¼ Shares for 14 Majors	C. R.	205 9 2	Ditto	5¼	882	13	2
		from 10th April to 17th July, 99 Days, 5¼ Shares for 15 Majors		474 14 2					
		from 18th July to 31st August, 45 Days, 5¼ Shares for 16 Majors		202 5 10					
Anthony Polier, Esquire	Major	His Share the same as Major *Christian Fischer*			Ditto	5¼	882	13	2
John Morrison, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
William Blair, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
James Lillyman, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
Henry Watson, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
Charles Morgan, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
Alexander Hannay, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
Arthur Forbes Auchmuty, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
Daniel Wear, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
Samuel Sears, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
Thomas Ragull, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
Louis Du Gloss, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
John Grant, Esquire	Major	Ditto	Ditto		Ditto	5¼	882	13	2
John Green, Esquire	Major	from 10th April to 17th July, 99 Days, 5¼ Shares for 15 Majors	C. R.	474 14 2	Ditto	5¼	677	4	0
		from 18th July to 31st August 45 Days, 5¼ Shares for 16 Majors		202 5 10					
John Stainforth, Esquire	Major	from 18th July to 31st August, 45 Days, 5¼ Shares for 16 Majors			Ditto	5¼	202	5	10
					Current Rupees		1,85,979	0	2
					At 2 *d.* 3 *s.* *per* Rupee		£. 20,922	0	0

East India House,
1st March 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

N° 35.

Extract of Inſtructions to the Commiſſioners, dated 15th December 1769, containing Orders for laying open the Trade in Salt, Beetle Nut, and Tobacco.

Extract of the Company's Inſtructions to the Commiſſioners, dated the 15th September 1769.

27. WE enjoin you to enquire into ſuch Abuſes as have been committed or practiſed in carrying on and continuing an excluſive Trade in the Articles of Salt, Beetle Nut, and Tobacco, contrary to the expreſs Directions and Orders tranſmitted by the Court of Directors: We direct you to inquire into the Reaſon why ſuch Orders have been diſobeyed or neglected; and it is our Intention, that thoſe Trades be laid open to all Perſons, as well Natives as Europeans; and that Engliſh Subjects be permitted to trade therein, only upon the ſame footing, and under the ſame Duties and Reſtrictions, as Natives or other Subjects do; you will take particular Care that theſe Duties or Regulations be not evaded under Pretence of any Reſpect due unto, or the Influence of, the Engliſh Flag. It excites our utmoſt Indignation to find that great Fortunes have been acquired, by Perſons in our Service, in Trades carried on in direct Oppoſition to our expreſs Injunctions and Commands; and as we cannot too ſeverely puniſh ſuch contumacious Practices, we deſire you will endeavour to diſcover the principal Actors and Abettors in theſe Acts of Diſobedience; and, upon due Proof, that you will not only diſmiſs them from our Service, but that you will take all legal Meaſures to obtain Satisfaction to the Company in the Courts of Juſtice in *India*; and in Caſes where the Evidence may not be found ſufficient or effectual to procure Redreſs and Satisfaction by the ſtrict Rules of Law there, that you will tranſmit to us the fulleſt and moſt explicit Proofs of the Facts which you are capable of obtaining.

N° 36.

Extract of *Bengal* General Conſultations, dated the 12th December 1770, concerning laying open the Inland Trade.

Fort William, the 12th December 1770.

At a Conſultation,

PRESENT,

The honourable *John Cartier*, Eſquire,
James Alexander,
Samuel Middleton,
Claud Ruſſell,
Charles Floyer,
} Eſquires.

THE Seaſon for making Salt Contracts being now at hand, Agreed, That a Publication for laying open the Trade in Salt, Beetle Nut, and Tobacco, be iſſued, agreeably to the Company's Orders per *Mansfield*, and that a Copy of the Publication be entered after the Proceedings.

Fort William, 12th December 1770.

Notice is hereby given, That the honourable the *Eaſt India* Company have been pleaſed to lay open the Trade in Salt, Beetle Nut, and Tobacco, throughout theſe Provinces; and that all Perſons, whether Europeans or others, are hereby permitted to engage in it, ſubject to the Regulations already in force, and to ſuch others as may be hereafter made by the honourable the Members of the Adminiſtration. By Order of the Honourable the Preſident and Council.

W. Wynne, Secretary.

N° 37.

Extract—Proceedings of Committee of Revenue, the 13th and 21ſt May 1771, concerning *Kerperam Muckerjee*, and containing Depoſitions of the Molungees.

Fort William, the 13th May 1771.

At a Committee of Revenue,

PRESENT,

The honourable *John Cartier*, Eſquire, Preſident.
William Alderſey,
Thomas Kelſall,
Charles Floyer,
John Reed,
Francis Hare.
} Eſquires.

Mr. *Ruſſell* indiſpoſed.

THE Proceedings of the 7th Inſtant read and approved.

Poſtſcript of a Letter from *Charles Stewart*, Reſident at *Burdwan*, dated 5th May 1771.

—Since writing the above, I have received a Complaint from the Farmer at *Mundlegaut*, informing me that *Kerperam Muckerjee* has ſeized by Force ſeveral Parcels of Salt, which being finally prepared, as is cuſtomary, had the Seal or Chop on them of the Perſon to whom they belong. This Chop he has taken off, and in its ſtead affixed his own; declaring at the ſame Time, that it is on Account of the Governor and Council; and that the next Day he would beat a Tomtom, ſignifying that every Grain of that Article provided this Seaſon muſt, on the above Account, be delivered to him. I have likewiſe Letters of Complaint from the Jelledar and Tokedar to the ſame Purport, who, though Officers of the Government, have not been able to prevent theſe Proceedings. As this Gomaſtah has already refuſed to ſubmit his Diſputes to the Examination of an Aumeen ſent from hence; and as I look upon his Conduct (if as above repreſented) highly culpable, I have therefore thought proper to ſend my Aſſiſtant,

Assistant, Mr. *Marriott*, into this Purgunnah, with Orders to enquire into these Complaints; and if he finds, on Examination, the Gomastah has been guilty of the Crimes laid to his Charge, to confine and send him Prisoner to this Factory, at the same Time to forward to me the necessary Proofs of his Guilt. I flatter myself, Gentlemen, you will altogether approve my Conduct on this Occasion; for if Gomastahs are permitted to exercise any other but a legal Power in prosecuting their Constituents Business, the Revenues and Welfare of this Province must soon give way to Scenes of Anarchy and Confusion.

(Signed) *Cha*s *Stuart.*

Fort William, 13th May 1771.

To the Honourable the President, &c. Members of the Comptrolling Committee of Revenue.

Honourable Sir, and Sirs,

In my Letter of Yesterday I omitted to inclose the Petition of the Molungees of *Mundlegaut* therein mentioned; I therefore beg Leave to forward it herewith.

I remain, &c.

(Signed)

Burdwan, 7th May 1771. *Cha*s *Stuart*, Resident.

Fort William, the 13th May 1771.

Extract of a Letter from *John Cartier*, *W. Alderscy*, and *John Reed*, to the Honourable Mr. *Charles Stuart*, Resident at *Burdwan*.

Kerperam Muckerjee is one of those Persons who has complained of the Conduct of *Sam Chatterjee*, and would of course have appeared at the Cutcherry here, in Support of his Charge against the other; but as we find by your Letter to us of the 5th Instant, that he has presumed to take the Name of the Governor and Council in some Measures which appear injurious to the Country, we direct you will signify to him it is our Pleasure that he proceed to *Calcutta* about the Time that *Sam Chatterjee* may be leaving *Burdwan*, that we may cause the Conduct of both to be examined in the public Cutcherry. Such Informations as Mr. *Marriott* may have obtained of the Conduct of *Kerperam Muckerjee*, we desire you will forward to us for our Inspection.

In your Letter of the 5th Instant, you say you are induced to believe that the present Complaints are preferred against *Sam Chatterjee*, at the Instigation of designing Men, to supplant him in his Farms, and build their Fortunes on his Ruin.

As we consider it to be our Duty to prevent such Schemes being pursued by any Persons under our Authority, we desire that you will point out to us immediately, if it is in your Power, the Names of those Men, that if they prove guilty, we may take proper Notice of such their Conduct.

We are, Sir,
Your humble Servants,

(Signed) *John Cartier*,
W. Alderscy,
John Reed.

Fort William, 13th May 1771.

Fort William, the 13th May 1771.

To the Resident at *Burdwan*.

The Petition of the Molungees of *Mundlegaut* Purgunnah,

Whose Names are,

Nan Sout, Sookdeb Callah, Janooky Bang, Kerperam Mytu, Dyaram Dunga, Goopy Cordar, Govenderam Mytu, Baugabun Poorcoyte, Jugganaut Mytu, Goberdun Pankery, Nelloo Manjee, Sam Souky, Ramkistno Sout, Sookdeb Beara, Birjoo Roy, Hurry Kissun Poreah, Cally Beara, Seergmunto Parramanish, Sitteram Mytu, Callychurn Cawn, Julkuram Capaut, Janky Mullick, Hanoo Pureah, Kautick Boytull, Dyaram Jaund, Hurry Kissun Pater, Baniffore Parramanick, Killeram Bady, Kerperam Sout, Hurry Kissen Pureah, Rada Chun Mundle, Chyton Murna, Luckiant Pureah, Jetoo Murna, Simunt Parranick, Okyll Moory, Luckain Carah, Hurry Churn Bearah, Bindabuno Sanky, Goburdun Souteah, Nundon Jauna, Nunderam Gooreah, Bancheram Sattarah, Kissnoo Mytoo, Jaganaut Mytu, &c.

Sheweth,

That your Petitioners, of their own free Will and Accord, having contracted with *Sam Chatterjee*, *Sant Sing*, and *Radje Kissore Murna*, received from them the Advances for the Salt of the *Bengal* Year 1177. Some of this Salt they have already made, of which they have delivered in the Accounts to the above-mentioned People, but are now interrupted in the Prosecution of their Business by one *Kerperam Muckerjee*, who in the Name of the Company, &c. Council seize your Petitioners, confine them, and insist upon their giving Contract Writings, and receiving Dadney for the Salt already contracted for; notwithstanding the Remonstrance of your Petitioners to the contrary.

You are our Protector, and we are your poor Tenants: We are not inclined to contract Twice for the same Salt, and the Dadney which has been forced upon us we want to return; but *Kerperam Muckerjee* keeps us in Confinement, and will not listen to our Complaints: As we cannot come before you, we therefore humbly intreat you will take our hard Case into Consideration, and do us Justice.

Fort William, the 21st May 1771.

At a Committee of Revenue;

PRESENT,

The honourable *John Cartier*, Esquire, President,
Claud Russell,
William Alderscy,
Charles Floyer,
John Reed,
} Esquires.

To the Honourable the President, &c. Members of the Comptrolling Committee of Revenue.

Honourable Sir, and Sirs,

In my Letter of the 5th, I informed you that I had sent Mr. *Marriott* into *Mundlegaut*; and I have now to acquaint you, that he has made a Scrutiny into the Complaints against *Kerperam Muckerjee*, upon which such Proofs have appeared of his violent, unfair, and unwarrantable Proceedings in that Purgunnah, that he has sent him here in Confinement to answer for the Offence: On Examination of the Orders he has received from his Constituents, I find he is directed only to make fair Advances for Salt, to receive it as it is made, and put it into Golacks; but by the inclosed Letters and Depositions, you will perceive, Gentlemen, he has, without Regard to Equity and Justice, forced his Advances on the Molungees, and on the Strength of it, has actually seized the Salt contracted for, and delivered to other Merchants, erasing the Marks of the Owners, and stamping that of his Employers: Such a lawless Conduct merits a public and local Punishment, as an Example to others; but out of Respect to the Gentlemen by whom he is employed, and whose Orders he has exceeded, I am induced to refrain from inflicting it: Nevertheless, Gentlemen, I think it my Duty to send him to you under a Guard of a Naick and Three Sepoys, that, after examining the Letters and Depositions, you may take what Measures with him you think the Nature of his Offence requires.

I remain, &c.

Burdwan, 15th May 1771. (Signed) *Cha*s *Stuart*, Resident.

Fort William, the 21ſt May 1771.

As an Enquiry into the Complaints of the Molungees againſt *Sam Chatterjee*, and againſt *Kerperam Muckerjee*, by Mr. *Stuart*, would, if made by the whole Committee, greatly retard the other Buſineſs, and prove prejudicial to the honourable Company's Revenues, through a Delay in ſending the neceſſary Orders and Inſtructions, and in anſwering the daily Letters addreſſed to us from all Parts of the Country;

Reſolved, That Meſſrs. *Ruſſell*, *Kelſall*, and *Floyer*, do form themſelves into a Committee of Enquiry, for the Examination of the Molungees' Complaints againſt *Sam Chatterjee*, and Mr. *Stuart*'s Complaint againſt *Kerperam Muckerjee*: And,

Ordered, That all the Papers relative thereto, which have been laid before us, be delivered to theſe Gentlemen by our Secretary.

Fort William, the 21ſt May 1771.

To the honourable *Charles Stuart*, Eſquire, Reſident at *Burdwan*.

Sir,

In Compliance with your Orders to me of the 7th Inſtant, I repaired to this Place, and have made the Enquiry directed by you, into the Complaints againſt *Kerperam Muckerjee*: I have found him guilty of having, by means of his Hircaras, Peons, and Adduldars, eraſed from ſeveral Parcels of Salt the Addul, or Chop, of the Perſon to whom ſuch Salt belonged, and in its ſtead, having affixed one inſcribed, "Mr. *Charles* "*Floyer*, Company, Sahebhaung:" This he acknowledges; and as a further Proof, I encloſe to you the Depoſitions of ſeveral Molungees, taken on Oath before me. Should other Evidences of his Guilt be wanting, they may moſt eaſily be procured, as there are at this Time in the Cutcherry, Complaints againſt him on the above Account, from no leſs than 49 Villages in this Purgunnah; but as he does not deny the Crime he is charged with, I flatter myſelf the Proofs I have ſent will juſtify my complying with your Order for ſending him Priſoner to the Factory at *Burdwan*. He accordingly accompanies this Letter, and is under Charge of a Naick and Three Sepoys.

To rectify, as far as may be, the ill Conſequences of this Man's bad Conduct, I have given Orders to the Tannadar of the Purgunnah, to ſee reſtored to the proper Owner, all ſuch Parcels of Salt as have had the Gomaſtah's Addul affixed thereto; taking Care on the Examination, that full Proof be given, that the Salt was marked with the Complainant's Addul, and delivered to him by the Molungees, with whom he had contracted for it, previous to the Gomaſtah's having fixed his Addul thereon. This Precaution I think extremely neceſſary, becauſe the Gomaſtah ſays, he has contracted with ſeveral Molungees for Salt of the preſent Seaſon; and allowing this to be true, can he therefore be juſtified in ſeizing the Salt already delivered by the Molungees to other Merchants, in Part of prior Contracts? But this you will ſee he has done, by the Depoſitions encloſed.

I take this Opportunity to inform you, that at *Aumptah*, in the Purgunnah of *Bulleah*, Repreſentations were made to me, that the large Bund was much out of Repair, and if not mended before the Rains ſet in, conſiderable Prejudice would accrue to the Ryotts.

Parbuttypoor, 11th May 1771. I am, &c. (Signed) *W. Marriott.*

Fort William, the 21ſt May 1771.

To the honourable *Charles Stuart*, Eſquire, Reſident at *Burdwan*.

Sir,

The Original of the encloſed Copy of a Petition, ſigned by 32 Oudadars, was delivered to me by them in the Cutcherry this Day; and being at a Loſs how to determine on one Part of it, I requeſt to be favoured with your Inſtructions, in what Manner I am to proceed in relation to the Advances (amounting to 1048 Rupees) which they complain were forced on them by *Kerperam Muckerjee*, and which (as you will perceive from the Petition) they are deſirous of returning; requeſting at the ſame Time, that they may receive back the Contracts they have delivered to him.

Parbuttypoor, 13th May 1771. I am, &c. (Signed) *W. Marriott.*

Depoſition upon Oath of the following Molungees of the Villages *Goodar*, *Poolut*, and *Parbuttypoor*, taken in the Cutcherry of *Parbuttypoor*, the 10th May 1771.

Killarum Mundull, *Jagrenaut Car*, *Sunatun Moitey*, *Durmoodas Currun*, and *Luckun Manjey*, declare, That of their own free Will and Accord, at the Beginning of the *Bengal* Year 1177, they contracted with *Sam Chatterjee*, for 765 Maunds of Salt, to be provided, and delivered by them, in the ſaid Villages. That in Compliance with the ſaid Contract, and in Part of their Engagement, they did deliver to *Sam Chatterjee*'s Servant ſome Salt, which, according to the uſual Cuſtom, remained near the Collaries, with *Sam Chatterjee*'s Addul, or Chop, affixed thereto: That about Seven or Eight Days ago, an Hircara, a Peon, and an Adduldar, came to their Villages, and eraſing from the ſaid Salt *Sam Chatterjee*'s Addul, in its ſtead they fixed another, which on Enquiry appears to be inſcribed, "Mr. *Charles* "*Floyer*, Company, Saubaung."

The above I declare to be a true Tranſlation of what the aforeſaid Molungees repeated to me.

(Signed) *William Marriott.*

Fort William, the 21ſt May 1771.

Depoſition upon Oath of the following Molungees of the Villages *Augbaug*, *Hurrnarainpoor*, *Gawzeebar*, and *Connoypoor*, taken in the Cutcherry at *Parbuttypoor* the 11th May 1771.

Govindram Gurrie, *Nillooroy*, *Nimmo Gurrie*, *Diarum Saunt*, *Gungaran Dully*, *Nittie Mundull*, *Beerud Ullah*, *Jagrenaut Mundull*, and *Guburdun Tutee*, declare, That of their own free Will and Accord, at the Beginning of the *Bengal* Year 1177, they contracted with *Sam Chatterjee* for 409 Maunds of Salt, to be provided, and delivered by them, in the ſaid Villages. That in Compliance with the ſaid Contract, and in Part of their Engagement, they did deliver to *Sam Chatterjee*'s Servants ſome Salt, which, according to the uſual Cuſtom, remained near the Collaries, with *Sam Chatterjee*'s Addul, or Chop, affixed thereto. That about Four Days ago, one *Judderam Boſe*, belonging to *Kerperam Muckerjee*, came to their Villages, and with the Aſſiſtance of a Peon, an Hircara, and an Adduldar, did eraſe *Sam Chatterjee*'s Addul, and, in its ſtead, affix another, which on Enquiry appears to be inſcribed, "Mr. *Charles Floyer*, "Company, Saubaung." And that *Kerperam Muckerjee*, by placing Peons over them, endeavoured to make them receive Advances for Salt, to which however they did not conſent, as they were previouſly engaged to *Sam Chatterjee*.

The above I declare to be a true Tranſlation of what the aforeſaid Molungees repeated to me.

(Signed) *W. Marriott.*

Fort William, the 21ſt May 1771.

Depoſition upon Oath of *Rupie Currat*, Oudadar, and *Raddoo Currah*, Molungee, taken in the Cutcherry of *Parbuttypoor*, the 11th May 1771.

They declare that a Peon carried them before *Kerperam Muckerjee*, who aſked them to contract with him for Salt of the preſent Seaſon, which they refuſed to do, alledging, That they were already under Engagements with *Sam Chatterjee*: That *Kerperam Muckerjee* then told them, if they did not conſent to contract with him, they ſhould receive great Puniſhment. That thus ſituated, they were obliged to conſent: That they ſigned a Contract, drawn up by him, on Account of themſelves, and Six other Molungees their Partners, for 350 Maunds of Salt, and received from him 62 Rupees.

The above I declare to be a true Tranſlation of what the aforeſaid People repeated to me.
(Signed) *W. Marriott.*

Fort William, the 21ſt May 1771.

Depoſition upon Oath, of the following Molungees of the Villages *Pepul*, *Nan*, and *Goodar Borundah*, taken in the Cutcherry at *Parbuttypoor*, the 10th May 1771.

Collychurn Mundull, *Bogroy Mundull*, *Bobun Dundapaut*, *Bobun Adduck*, *Jenjallee Dewarree*, and *Raddo Mundull*, declare, That of their own Will and Accord, at the Beginning of the *Bengal* Year 1177, they contracted with *Sam Chatterjee* for 2135 Maunds of Salt, to be provided, and delivered by them, in the ſaid Villages. That in Compliance with the above Contract, and in Part of their Engagement, they did deliver to *Sam Chatterjee's* Servants ſome Salt, which, according to the uſual Cuſtom, remained near the Collaries, with *Sam Chatterjee's* Addul or Chop affixed thereto: That about Seven or Eight Days ago an Hircara, a Peon, and an Adduldar, came to their Villages, and eraſing the Addul from the ſaid Salt, in its ſtead affixed another, which on Enquiry appears to be inſcribed, "Mr. *Charles* "*Floyer*, Company, Saubhaung:" That ſome of them did contract with *Kerperam Muckerjee* for Salt of the preſent Seaſon, but not till they had been confined in his Houſe, and told by his Peons, that they ſhould not be releaſed until they received Money in Advance, on which they were obliged to take it, and one of them received 202 Rupees.

The above I declare to be a true Tranſlation of what the aforeſaid Molungees repeated to me.
(Signed) *W. Marriott.*

Fort William, the 21ſt May 1771.

Depoſition upon Oath of *Sookmoy Sanna*, of the Village *Futtypoor*, taken in the Cutcherry at *Parbuttypoor*, the 11th May 1771.

He declares, That his Father *Gurroy Sanna* (who is Oudadar or Sirdar to 75 Molungees) contracted of his own free Will and Accord, on Account of himſelf and the above Molungees, with *Sam Chatterjee*, in the Beginning of the *Bengal* Year 1177, for 9451 Maunds of Salt: That his Father being an old Man, and incapable therefore of much Attention, the Management of this Buſineſs was committed to his Care: That *Kerperam Muckerjee*, at different Times, put Six Peons upon him, who, to intimidate him to receive Advances for Salt, told him, if he did not conſent to accept them, Hircaras and Sepoys ſhould plunder his Houſe, and deſtroy every Thing beonging to him: That, however, he would not conſent to receive the Advances for Salt from *Kerperam Muckerjee*: That apprehenſive, therefore, of what might happen, he contrived to remove his Wife and Family from his Houſe, and then ran away himſelf; but hearing that a Gentleman was arrived in the Purgunnah from *Burdwan*, he returned again Two Days ago, hoping to obtain from him Redreſs.

The above I declare to be a true Tranſlation of what the aforeſaid *Gurry Sanna* repeated to me.
(Signed) *W. Marriott.*

Fort William, the 21ſt May 1771.

The following Molungees, *Nurratun*, *Suſmull*, *Biraghee*, *Mundull*, *Oudub Azra Jugul Jung Roopey Baug*, *Oudub Bullub*, *Goopey Curra*, and *Ram Colah*, are the only ones who are now preſent of the 75 mentioned under the foregoing Oudadar; and what follows is their Depoſition upon Oath, taken in the Cutcherry at *Parbuttypoor*, the 11th May 1771.

They declare, That they were ſeized by Four Peons, and carried before *Kerperam Muckerjee*, who aſked them to contract with him for Salt: That they told him they could not ſo do, becauſe their Oudadar had already contracted on their Account for the Salt of this Seaſon with *Sam Chatterjee*: That after having been confined Six Hours (or Two Pars) in *Kerperam Muckerjee's* Houſe, he told them, that all the Molungees in the Purgunnah had contracted with him, and unleſs they did ſo likewiſe, they ſhould not be releaſed: That thus ſituated, they were obliged to conſent; and they ſigned the Contract drawn up by him for 731 Maunds of Salt, and received from him 46 Rupees.

The above I declare to be a true Tranſlation of what the before-mentioned Molungees repeated to me. (Signed) *W. Marriott.*

Fort William, the 21ſt May 1771.

Complaint of 32 Huddadars and Molungees of Purgunnah *Mundlegaut*, *&c.*

Lalloe Mangee,	*Keerporam Mayatty*,
Doyaram Sung,	*Soderam Mayatty*,
Harroc Pouddee,	*Annoderam Mannah*,
Kiſſor Pattor,	*Givindaram Mayattah*,
Guppy Gobindar,	*Lockon Mondell*,
Keidoyram Mayatty,	*Jettoe Mannah*,
Gombeer Sauott,	*Geeppy Gopaut*,
Goveram Mangee,	*Govindaram Poramanick*,
Santoes Gorroy,	*Gopaul Mannah*,
Govindaram Jellah,	*Gopaul Darrah*,
Chouton Manna,	*Gobordon Sabont*,
Setteram Mayatty,	*Soberam Mannah*,
Luttoe Daſs,	*Hotty Manjee*,
Gongaram Jellah,	*Chintah Monna Shatra*,
Guppy Mayatty,	*Horrykiſt Powdie*,
Kirporam Mayatty,	*Lockycant Powdie.*

The above named Huddadars and Molungees have contracted with *Roy Kiſſor Mannah*, that he will advance Money to them, and they ſhall deliver him Salt for the Amount advanced. This Contract was made in the *Bengal* Year 1174, from that Time till 1177 they have complied with the Contract, and have delivered every Year the Salt to *Roy Kiſſor Mannah*. In the ſame Year, in the Month of March, *Kerperam Muckerjee* came to *Parbuttypoor*, put Peons upon them, and by Force advanced

advanced Money to them for Dadney of Salt; and after he forced and broke the Marks or Adduls of the Places where the Salt of *Roy Kiſſor Mannah* was, and put his own Marks to take the Salt by Force. Therefore the above named Huddadars and Molungees beg Mr. *Marriott* to render them Juſtice.

N° 38.

Extract of *Bengal* Select Conſultations, dated the 18th September 1765, reſpecting the Plan for carrying on the Inland Trade, with the Board's Orders to the Committee of Trade to proceed agreeably thereto.

At a Select Committee, the 18th September, 1765;
PRESENT,
The Right Honourable Lord *Clive*, Preſident,
Wm B. Sumner, Eſquire,
Brigadier General *Carnac*,
Harry Verelſt, Eſquire,
Francis Sykes, Eſquire.

RESUMING the Conſideration of the Plan for carrying on the Inland Trade, in order to determine with reſpect to the Company and the Claſſes of Proprietors, the Committee are unanimouſly of Opinion, that whatever Surplus Monies the Company may find themſelves poſſeſſed of, after diſcharging their ſeveral Demands at this Preſidency, the ſame will be employed more to their Benefit and Advantage, in ſupplying largely that valuable Branch of their Commerce, the *China* Trade, and in aſſiſting the Wants of their other Settlements; and that it will be more for their Intereſt to be conſidered as Superiors of this Trade, and receive a handſome Duty upon it, than to be engaged as Proprietors in the Stock. Beſtowing therefore all due Attention to the Circumſtance of the Company's being at the ſame Time the Head and Maſters of our Service, and now come into the Place of the Country Government by His Majeſty's Royal Grant of the Duannee, it is agreed, that the Inland Trade in the above Articles ſhall be ſubject to a Duty to the Company after the following Rates, which are calculated according to the beſt Judgment we can form, the Value of the Trade in general, and the Advantage which may be expected to accrue from it to the Proprietors:

On Salt, 35 per Cent. valuing the 100 Maunds at the Rate of 90 Rupees, and in Conſideration hereof the preſent Collatee Duty to be aboliſhed:
On Beetle Nut, 10 per Cent. on the Prime Coſt:
On Tobacco, 25 per Cent. on Ditto.

By this Calculation we hope may be produced a clear Revenue to the Company of at leaſt 100,000 *l.* Sterling per Annum; and ſhould it appear, upon further Experience of the Trade, that the Profits will admit of an Increaſe in theſe Rates of Duties, we hereby reſolve that a fair and impartial Repreſentation of the ſame ſhall be made to our honourable Maſters, in order to receive their Directions; as it is our fixed Determination to render them all poſſible Satisfaction in this Point.

With reſpect to the Proprietors, it is agreed and reſolved, that they ſhall be arranged into Three Claſſes; that each Claſs ſhall be entitled to ſo many Shares in the Stock, and that a certain Capital Stock ſhall be agreed upon, in order to aſcertain the Value of each Share.

According to this Scheme, it is agreed, that Claſs Firſt ſhall conſiſt of the Governor, Five Shares—the Second, Three Shares—the General, Three Shares—Ten Gentlemen of Council, each Two Shares; Twenty Shares—Two Colonels, each Two Shares; Four Shares.—In all Thirty-five Shares for the Firſt Claſs.

That Claſs Second ſhall conſiſt of one Chaplain, Fourteen Junior Merchants, and Three Lieutenant Colonels; in all Eighteen Perſons, who ſhall each be entitled to One Third of a Counſellor's Proportion, or Two Thirds of One Share; and which makes in all Twelve Shares for the Second Claſs. We mean always to include in this Number ſuch Junior Merchants as the Company have thought proper to fix in the Service; who, as well as the Factors in the next Claſs that may be reſtrained from riſing as Covenant Servants, ſhall however be entitled to their full Share of the Advantages of this Trade.

That Claſs Third ſhall conſiſt of Thirteen Factors, Four Majors, Four Firſt Surgeons at the Preſidency, Two Firſt Surgeons at the Army, One Secretary to the Council, One Sub-accomptant, One Perſian Tranſlator, and One Sub Export Warehouſe-keeper; in all Twenty-ſeven Perſons, who ſhall each be entitled to One Sixth of a Counſellor's Proportion, or One Third of One Share; and which makes in all Eight Shares for the Third Claſs.

It is neceſſary however to be obſerved, that by this Arrangement it is intended, and it is accordingly hereby

Ordered, That Twelve Shares in this Trade ſhall be allotted to Eighteen Perſons, compoſed of the Firſt, Senior, and Junior Merchants, Lieutenant Colonels, and Chaplain or Chaplains; all exceeding that Number of thoſe Ranks muſt ſtand excluded, until they can be included in it; and Chaplains, be they more or leſs, to be reckoned only as One Senior or Junior Merchant.

That Eight Shares in this Trade ſhall, in like Manner, always be allotted to Twenty-four Perſons, compoſed of the Senior Factors, Majors, Surgeons, and the Three Officers above ſpecified; all exceeding that Number of thoſe Ranks are not to ſhare till they can be included in it.

The Committee have thus ſettled the Arrangement of the Claſſes and the Shares in the Stock; but they leave to the Committee of Trade to aſcertain the Amount of the Capital, as they muſt be the moſt competent Judges of what Fund will be required.

That the Trade may meet with no Interruption, and for the better regulating the ſame, the Committee of Trade may, from Time to Time, form Bye-Laws, which having been communicated, approved, and ſigned to by the Body of Proprietors, they (the Committee) ſhall be impowered to enforce and carry into Execution.

That the Books of the Society ſhall be opened the 1ſt of every September, and cloſed the 31ſt of the following Auguſt; that for the preſent Year all Perſons who ſhall from this Time be deemed Proprietors, and whoſe Names ſhall be inrolled by the Committee of Trade, agreeable to this Scheme of Diſtribution, ſhall be entitled to their Proportion of Profits ariſing on the Trade during the Courſe of the Year, whether Abſence or Death ſhould enſue; and ſo in all future Years, after the Names of the Perſons who may compoſe the Claſſes ſhall have been regularly inrolled.

Reſolved, That no Perſon ſhall ſhare in a double Capacity, and receive a Benefit at the ſame Time from his Rank in the Service; and alſo from ſuch Employment as he may happen to enjoy.

Ordered,

Ordered, That a Copy of theſe Proceedings be prepared and laid before the Council, that they may tranſmit the ſame, with their Directions, to the Committee of Trade. (Signed) *Clive*,
Wm B. Sumner,
John Carnac,
H. Vereliſt,
Fra^s Sykes.

Extract of *Bengal* General Conſultations, 25th September 1765.

PRESENT,
The Right honourable Lord *Clive*, Preſident,
William Brightwell Sumner.
Brigadier General *John Carnac*,
Harry Verelſt,
Francis Sykes,
Ralph Leyceſter, and
George Gray, Eſquires.

The Preſident lays before the Board, a Copy of the Proceedings of the Select Committee, containing their Concluſion of the Plan for the Inland Trade with reſpect to the Company, and the different Claſſes of the Proprietors. And

The ſame having been peruſed, agreed, it be tranſmitted to the Committee of Trade, with Inſtructions to proceed agreeably thereto.

(Signed) *Clive*,
Wm B. Sumner,
H. Verelſt,
R. Leyceſter,
George Gray.

N° 39.

Atteſted Copy of a Minute of the General Court, the 18th May 1764, reſpecting the Trade in Salt, Beetle Nut, and Tobacco.

At a General Court held on Friday the 18th May 1764;

Reſolved,

THAT it be recommended to the Court of Directors to re-conſider the Orders ſent to *Bengal*, relative to the Trade of the Company's Servants in the Articles of Salt, Beetle Nut, and Tobacco; and that they do give ſuch Directions for regulating the ſame, agreeable to the Intereſts of the Company and the Subah, as to them may appear moſt prudent, either by ſettling, here at Home, the Reſtrictions under which this Trade ought to be carried on, or, by referring it to the Governor and Council of *Fort William*, to regulate this important Point, in ſuch a Manner as may prevent all future Diſputes betwixt the Subah and the Company.

Atteſted by *P. Michell*, Secretary.

Extract of *Bengal* Select Conſultations, dated the 10th Auguſt 1765, containing Regulations for carrying on the Inland Trade in Salt, Beetle Nut, and Tobacco.

Fort William.

At a Select Committee, 10th Auguſt 1765;
PRESENT,
William Brightwell Sumner, Eſquire, Preſident,
Harry Verelſt, Eſquire.

In conformity to the honourable Company's Orders, contained in their Letter of the 1ſt June 1764, the Committee now proceed to take into their Conſideration the Subject of the Inland Trade, in the Articles of Salt, Beetle Nut, and Tobacco, the ſame having been frequently diſcourſed of at former Meetings, and Mr. *Sumner* having lately collected the Opinions of the abſent Members at large on every Circumſtance.

It is Agreed and Reſolved, That the following Plan for conducting this Trade ſhall be carried into Execution; the Committee eſteeming the ſame moſt correſpondent with the Company's Orders, and conducive to the Ends which they have in View, when they require that the Trade ſhall be put upon ſuch a Footing as may appear moſt equitable for the Benefit of their Servants, leaſt liable to produce Diſputes with the Country Government, and wherein their own Intereſt, and that of the Nabob, ſhall at the ſame Time be properly attended to and conſidered.

1ſt, That the whole Trade ſhall be carried on, by an excluſive Company, formed for that Purpoſe, and conſiſting of all thoſe who may be deemed juſtly entitled to ſhare. That a proper Fund ſhall be raiſed, by a Loan at Intereſt, for the Supply and Support of the ſame; and that it ſhall commence in the Month of September enſuing, or as ſoon after as may be found moſt convenient.

2dly, That all Salt, Beetle Nut, and Tobacco, produced in, or imported into, *Bengal*, ſhall be purchaſed by this eſtabliſhed Company, and public Advertiſement ſhall be iſſued, ſtrictly prohibiting all other Perſons whatever, who are dependant on our Government, to deal in thoſe Articles,

3dly, That Application ſhall be made to the Nabob to iſſue the like Prohibition to all his Officers and Subjects, of the Diſtricts where any Quantity of either of thoſe Articles is manufactured or produced.

4thly, That the Salt ſhall be purchaſed by Contract, on the moſt reaſonable Terms, giving the Preference to the Factories of *Dacca*, *Chittagong*, *Burdwan*, and *Midnapore*, for the Produce of their reſpective Diſtricts, to the Fouſdar of Houghly, and the other Zemindars, for the Produce of *Ingellee*, *Tumlook*, *Myſidole*, &c. and to ſuch Perſons as may offer the moſt reaſonable Propoſals, for the Quantity produced in the *Calcutta* Lands.

5thly, That the Beetle Nut and Tobacco ſhall, in like Manner, be purchaſed by Contract, under ſuch Terms and Conditions as, upon proper Enquiry, ſhall appear to the Managers to be moſt conformable to the Intereſt concerned.

6thly. That the Contractors for the Salt ſhall agree to deliver it at certain fixed Places at a ſtipulated Rate per ℔ Maunds, comprehending ſuch an Advance upon their Contracts with the Zemindars and Molungees, as may be eſteemed an Equivalent to their Riſk, Trouble, and bad Debts.

7thly, That as the Advances will be made by the Contractors to the Zemindars, &c. at certain Periods of the Seaſon, in the uſual Manner, ſo ſhall the Advances from the Public Company to the Contractors be made in proportion thereto.

8thly, That the Salt, Beetle Nut, and Tobacco, thus purchaſed by the Public Company, ſhall be tranſported to a certain Number of Places for Sale, to be there, and there only, diſpoſed of by their Agents; and that the Country Merchants may then become the Purchaſers, and again tranſport the Articles whither they think they have the greateſt Proſpect of Profit; that by this Means,

not only the frequent Oppreſſions the Inhabitants of the Country have ſuffered, by Europeans having Permiſſion to traverſe to every Place for the Sale of thoſe Commodities, will be put a Stop to, but, by thus reſerving to the Natives and Merchants a competent Share of the Profits, both in the Purchaſe and Sale, we may hope for the good Effect of removing the general Odium that has prevailed, from our ſeeking to deprive them of every Part of that Trade.

9thly, That as it is apprehended ſome Difficulty will ariſe in ſecuring the Produce of the *Dacca* and *Chittagong* Diſtricts, by reaſon of the Property of the Lands being ſcattered in a Number of Hands, all dependant on the Government; It is agreed, That Application ſhall be made to the Nabob, for Perwannahs on the ſeveral Zemindars of thoſe Diſtricts, as well as thoſe of Houghley, &c. ſtrictly ordering and requiring them to contract for all the Salt that can be made on their Lands with the Engliſh alone, and forbidding the Sale to any other Perſon or Perſons whatſoever.

10thly, That the honourable Company ſhall either ſhare in this Trade as Proprietors, or receive an annual Duty upon it, as may appear to be moſt for their Intereſt, when conſidered with their other Engagements and Demands at this Preſidency.

11thly, That the Nabob ſhall in like Manner be conſidered, as may be judged moſt proper, either as a Proprietor, or by annual Nuzzeranah, to be computed upon inſpecting a Statement of his Duties on Salt in former Years.

12thly, That the Manner in which the honourable Company and the Nabob ſhall be conſidered, being once determined, the Remainder of this Trade ſhall be divided amongſt the Company's Servants, arranged under certain Claſſes, and each Claſs to ſhare a certain Proportion of the Capital Stock.

13thly, That a Committee of Trade ſhall be appointed to receive the Management of this Plan, and proſecute the ſame in all its Branches: That they ſhall be immediately authorized to take Meaſures for raiſing the Fund at Intereſt, and to receive Propoſals, and ſettle the Contracts: And further, That for their Aſſiſtance in this Work, a Perſon ſhall be appointed, in the Quality of their Secretary and Accomptant.

The foregoing Reſolutions, the Select Committee judge, will be found a ſufficient Ground Work for commencing this Trade; to be improved hereafter, as Circumſtances may occur and direct. And it is therefore agreed,

That they be delivered over to the Committee of Trade, as ſoon as they are appointed, with Inſtructions to proceed in raiſing the Money, and making the Contracts.

The Points contained in the 10th, 11th, and 12th Regulations, as their not being adjuſted, need be no Impediment to the Proſecution of the Buſineſs, ſo the Committee eſteem them of ſo much Importance, that the Settlement of them ſhould be delayed until the abſent Members return to *Calcutta*, and they can be deliberated upon at a full Committee.

Agreed therefore, That the Committee of Trade be alſo adviſed of this Reſolution, and that they ſhall be hereafter informed of the Diſtribution which may be ſettled, with any other Regulations which may occur relative thereto, for their Government.

Mr. *Sumner* acquaints the Committee, That, being appriſed of the Intention contained in the 3d and 9th Regulations, he deſired Mr. *Sykes*, when he lately went up to *Moorſhedabad*, to apply to the Nabob for the neceſſary Perwannahs for authoriſing and facilitating this Trade; and that he has accordingly received from that Gentleman, Perwannahs to this Purpoſe, being 106 in Number: The ſame he now preſents to the Committee, together with ſeveral Papers of Information, which he has collected, regarding the Produce of the different Diſtricts, and the Conditions that Salt can be contracted for.

Ordered, That they be delivered over to the Committee of Trade, for their Guidance.

Taking now into Conſideration the Appointment of this Committee of Trade, the Select Committee are of Opinion, that it ſhould be compoſed of Two Members of their Body, and Two Gentlemen of the Council.

Agreed, therefore, That we recommend to the Council, to appoint Two of their Members, to be joined with Two of the Committee, to conſtitute this Board, and receive Charge of the Plan; and at the ſame Time, to appoint a proper Perſon to the Office of Secretary and Accomptant.

(Signed) *W. B. Sumner.*
H. Vereſſt.

Extract of Letters from Lord *Clive*, the Select Committee, and the Governor and Council at *Bengal*, dated the 30th September 1765, concerning Regulations for carrying on the Salt Trade.

Extract of a Letter from the Right honourable Lord *Clive*, Preſident and Governor at *Bengal*, to the Court of Directors, dated the 30th of September 1765.

16. The Regulation of the Nabob's Miniſtry, the Acquiſition of the Dawannee, and the honourable Terms on which we have concluded a Peace with the Vizier of the Empire, have placed the Dignity and Advantages of the Engliſh *Eaſt India* Company, on a Baſis more firm than our moſt ſanguine Wiſhes could, a few Months ago, have ſuggeſted. Theſe however, alone, will not enſure your Stability. Theſe are but the Outworks which guard you from your natural Enemies, the Natives of the Country: All is not ſafe: Danger ſtill ſubſiſts from more formidable Enemies within, Luxury, Corruption, Avarice, Rapacity: Theſe have Poſſeſſion of your principal Poſts, and are ready to betray your Citadel. Theſe, therefore, muſt be extirpated, or they will infallibly deſtroy us; for we cannot expect the ſame Cauſes which have ruined the greateſt Kingdoms, ſhould have different Effects on ſuch a State as ours. That ſudden Growth of Riches from whence thoſe Evils principally ariſe, demands our moſt ſerious Attention. The Affairs of *Bengal*, however glorious and flouriſhing the Proſpect may now be, cannot be ſucceſsfully managed by Men whoſe Views extend not beyond a Year or two, and who will ſet all Orders from the Court of Directors at Defiance, well knowing they muſt have acquired an affluent Fortune, or at leaſt a comfortable Independency, before Reſentment can reach them. A Competency ought to be allowed to all your Servants, from the Time of their Arrival in *India*, and Advantages ſhould gradually increaſe to each, in proportion to his Station; but I would have few of them entertain Hopes of returning to their native Country, till they ſhall have attained the Rank of Councillor; then the Proſpect ſhould open to them, and they ſhould be certain of being enabled to return in a few Years with independant Fortunes. This Certainty would ariſe from the Freight Ships, from the Privileges of Trade (the Advantages of which you are not unacquainted with) and alſo from the Profits upon Salt, Beetle, and Tobacco, agreeable to the new Regulation which we have made, in order to rectify the Abuſes that have been ſo long committed in thoſe Branches of Trade, to the great Detriment of the Country Government, without View of Benefit to the Company.

17. The Regulation now eſtabliſhed for the Salt Trade, will, I hope, be entirely to your Satisfaction. I at firſt intended to propoſe, that the Company, and their Servants, ſhould be jointly and equally concerned

in

in the Trade itſelf; but upon better Conſideration, I judged that Plan to be rather unbecoming the Dignity of the Company, and concluded it would be better that they ſhould give the Trade entirely to their Servants, and fix a Duty upon it for themſelves, equivalent to half the Profits. This Duty we have computed at the Rate of 35 per Cent. for the preſent; but I imagine it will be able next Year to bear an Increaſe. The Articles of Beetle and Tobacco being of leſs Conſequence, and yielding much leſs Advantage, the Duties upon them of courſe muſt be leſs. For further Particulars of theſe Regulations, I beg leave to refer you to the Committee's Letter and Proceedings, as I would not here trouble you with the Repetition of a Matter which is there ſo fully laid before you.

18. The Advantages propoſed for the Governor and Council, would undoubtedly appear extremely large, to thoſe who are unacquainted with the Riches of *Bengal*, and the numberleſs Opportunities which the Company's Servants have of acquiring Money. But you, who are now perfectly informed of the Revenues of theſe Kingdoms, and the prodigious Emoluments within the Reach of Gentlemen high in the Service, will, I am perſuaded, agree with me, that if ſome Plan, of the Nature propoſed, be not adopted, the Governor and Council will not fail to acquire much larger Fortunes, by other Means, in a much ſhorter Time, which muſt always be productive of that quick Succeſſion, not only ſo detrimental to your commercial Intereſt, but ſo totally incompatible with the Acquiſition of political Knowledge, which ought now to be conſidered as a very material Qualification in all your Civil as well as Military Servants. To obviate an Objection which may ariſe, that they may poſſibly proceed in the old way of procuring Money, notwithſtanding they accept of theſe Allowances, I would have an Oath tendered to them of as ſtrong and ſolemn Nature as can be penned. I have drawn out the Form of one agreeable to my Idea of the Expedient, and have the Honour to encloſe it for your Conſideration. To this may be annexed, a Penalty Bond of £. 150,000 to be executed by the Governor, and of £. 50,000 to be executed by each of the Council. Thus the Conſcience of ſome will be awakened by the legal Conſequences of Perjury, and pecuniary Puniſhment will be a ſure Guard over the Honeſty of others. Could the Hearts of Men be known by their general Character in Society, or could their Conduct, in a State of Temptation, be aſcertained from their moderate Attention to Wealth, whilſt the ſudden Acquiſition of it was impoſſible, the Propoſal I make would be an Affront to Religion and to Morality; but ſince that is not the Caſe in any Part of the World, and leaſt of all ſo in the Eaſt, we muſt, for our own Security, impoſe ſuch Reſtraints, as ſhall make it impoſſible even for Hypocriſy to introduce Corruption.

19. The Committee's Letter will ſpecify the Proportion of Emoluments propoſed for the Field Officers, from the new acquired Advantages upon Salt. The ſame Objection may perhaps be made to this, which I ſuppoſe was likely to occur, with reſpect to the Plan for the Benefit of the Council Servants: If ſo, I beg leave to refer you to my Propoſal and Remarks upon that Subject, which are equally proper and applicable to this.

Extract of a Letter from the Select Committee at *Bengal*, to the Court of Directors, dated 30th September 1765.

32. By conſulting our Proceedings of the 10th Auguſt, and 18th September, you will be able to judge of the Progreſs we have made in carrying your Orders into Execution relative to the Trade in Salt, Beetle Nut, and Tobacco. This Subject we conſidered with all the Attention poſſible, and Regard to your Intereſt and the Good of the Service. We found that to remove the Inconveniencies of a free Trade, prevent the Oppreſſions daily committed, ſave this valuable Article of Commerce from Ruin, and diffuſe the Benefits reſulting indiſcriminately among all your Servants entitled to Duſtucks, it was neceſſary to veſt the whole in an excluſive Company, compoſed of the Three firſt Claſſes of your covenanted Servants, the Field Officers, Chaplains, and Head Surgeons. In admitting the Field Officers, and ſtating the Proportions allotted to each Claſs, we had particular Regard to the preſent Situation of your Council, and Field Officers, who are now excluded many Emoluments they before enjoyed. It is our Opinion that Gentlemen who have riſen to their Stations with Credit and Reputation, are certainly entitled to ſomething more than a Subſiſtence. They even have a Right to expect ſuch Advantages in your Service, as may enable them to return in a few Years, with Independence, to their native Country. With reſpect to the Company, we are unanimouſly of Opinion, it is more for their Intereſt to be conſidered as Superiors than Proprietors; and as the Royal Grant of the Dewanny renders the 11th Article unneceſſary, we are thereby enabled to ſubject the Trade to a Duty which will produce a clear annual Revenue of 120,000 Pounds Sterling. Whatever Surplus of their Revenues, the Company may find themſelves poſſeſſed of, after diſcharging all the Demands on this Preſidency, we imagine, may be employed much more to their Benefit, in ſupporting and extending the *China* Trade, and aſſiſting the Wants of the other Preſidencies. However, ſhould it either appear that we have miſtaken the Company's real Intereſt, or that the Profits of the Trade will admit of increaſed Duties, *it is our Reſolution to give all poſſible Satisfaction on theſe Points to our honourable Maſters, and to lay before you a fair, full, and candid Repreſentation of the Amount of the Coſts, Charges, and Sales of the firſt Year.*

Extract of the General Letter from *Bengal*, dated the 30th September 1765.

40. The Select Committee having taken under Conſideration your Orders, touching the Inland Trade in the Articles of Salt, Beetle Nut, and Tobacco, they communicated to the Board, in their next Proceedings, a Set of Regulations formed thereupon, as the Ground Work of a Plan for carrying it on in future; we beg leave to refer you to the Proceedings themſelves for your particular Information of this Plan; and have here to inform you, that Meſſrs. *Sumner*, *Verelſt*, *Leyceſter*, and *Gray*, were, in conſequence, conſtituted the Committee for receiving Charge thereof, and managing it on Behalf of the Body of Proprietors, with Authority to correſpond with the ſubordinate Factories, and to purſue all ſuch Meaſures as might conformably thereto appear to them eligible and proper; and that the neceſſary Advice and Orders were given accordingly to the Subordinates, and Publication made, prohibiting all Perſons, dependant on the Company's Government, from entering into any new Engagements in thoſe Articles, unleſs as Contractors with the Committee for the Purchaſe or Sale of them: We have alſo to note to you, that Meſſrs. *Leyceſter* and *Gray* diſſented to the Authority the Select Committee had taken upon themſelves on this Occaſion, eſteeming it in no wiſe delegated to them by the Terms and Intention of their Appointment; and that the Subject ſhould have been conſidered and determined on in Council.

41. The Committee of Trade having entered upon the Proſecution of the Plan, we have received from them a Repreſentation for having the Society ſecured againſt any Innovations in the Courſe of their preſent Engagements; and ſoliciting from us ſuch a Deed as we might think ſufficient to inſure to them the excluſive Right to the Trade, till thoſe Engagements are concluded;

cluded; the ſame to be renewed every Seaſon, ſo long as it ſhall be agreeable to you that this Plan ſhould ſubſiſt: We could not but agree with them entirely in the Propriety of this Meaſure, and have given Directions for drawing accordingly ſuch a Writing as may be thought ſufficient to ſecure to the preſent Proprietors the Right in queſtion; and we now requeſt your Permiſſion to renew the ſame for the future Concerns, if the Plan meets with your Approbation.

60. The Select Committee have laid before us a Copy of their Proceedings, containing their Concluſion of the Plan for carrying on the Inland Trade, with reſpect to the Company, and the Claſſes of Proprietors; and the ſame has been delivered over to the Committee for managing the Trade, with Inſtructions to proceed conformably thereto.

N° 40.

Extract of *Bengal* Conſultations, dated 16th September 1765, containing the Committee of Trade's Solicitation of a Deed for ſecuring to them the excluſive Right of trading in Salt, Beetle Nut, and Tobacco.

Extract of *Bengal* General Conſultations, dated 16th September 1765.

PRESENT,

The Right honourable Lord *Clive*, Preſident,
William Brightwell Sumner,
Brigadier General *John Carnac*,
Harry Verelſt,
Francis Sykes,
Ralph Leyceſter, and
George Gray,
} Eſquires.

THE Committee for managing the Plan of Trade in the reſerved Articles of Salt, Beetle Nut, and Tobacco, ſend in the following Letter, ſoliciting a Deed to ſecure the Proprietors in the Right to the ſame during the Continuance of their preſent Engagements, to be renewed every Seaſon, as long as it may be agreeable to the honourable Company that this Plan ſhould ſubſiſt.

To the Right honourable Lord *Clive*, Preſident and Governor, &c. Council of *Fort William*.

My Lord and Gentlemen,

In conſequence of the Plan which you have been pleaſed to entruſt to our Management, we have, for ſome Time paſt, been taking Meaſures for regulating the Trade of Salt, Beetle Nut, and Tobacco, and have already concluded conſiderable Contracts for the Purchaſe of the firſt Article.

Having thus engaged in the Trade, and made Advances of the Society's Property, with a View of being able to carry it on agreeable to your ſaid Plan, it becomes a neceſſary Conſideration with us, on Behalf of the Body for whom we act, to have them ſecured againſt any Innovation, during the Continuance of their preſent Engagements. The Terms of the Purchaſe Contracts will run for the enſuing Year's Produce of the ſeveral Articles, and the Vend will be concluded as ſoon after as poſſible: We therefore requeſt that your Lordſhip, &c. Council, will furniſh us with ſuch a Deed or Writing as you ſhall think ſufficient to ſecure to the Society the free and ſole Purchaſe of the Articles of Salt, Beetle Nut, and Tobacco, produced in the Provinces of *Bengal*, *Babar*, and *Orixa*, from the 1ſt September 1765 to 31ſt Auguſt 1766, allowing ſufficient Time to diſpoſe of ſuch Purchaſe for the Seaſon, to be renewed every Seaſon, as long as it ſhall be agreeable to the honourable Company that this Plan ſhould ſubſiſt. And as a very great Loſs would ariſe to the Proprietors, ſhould any Alteration happen after the Concern for the Year is begun, and before it is finiſhed, that ample Proviſion be made for the Continuance and Concluſion of ſuch Concern.

We are the more earneſt to be ſatisfied in this Point, as, until we obtain your Compliance, we find we ſhall not be able to eſtabliſh the Credit of the Society amongſt the Merchants, ſo as to raiſe the neceſſary Fund for carrying on the Trade.

We are, with Reſpect,
My Lord and Gentlemen,
Your moſt obedient humble Servants,
William B. Sumner,
Harry Verelſt,
Ralph Leyceſter,
George Gray.

Fort William,
the 11th September 1765.

The ſame having been peruſed and conſidered, we are unanimous in Opinion reſpecting the Propriety of paſſing the Deed requeſted to the Society. And

Such a one is accordingly ordered to be prepared by Mr. *Wittall*, for the Security of the preſent Proprietors.

It is agreed to apply to the Company for Permiſſion to renew the ſame for the future Concerns, if the Plan meets with their Approbation. And

The Committee is adviſed in Anſwer accordingly, with further Information, that when the preſent Deed is prepared and executed, it ſhall be immediately tranſmitted them.

J. L. S. N° 211. } To *William Brightwell Sumner*, Eſquire, &c. Gentlemen of the Committee of Trade.

Gentlemen,

We have received your Letter of the 11th Inſtant, ſoliciting us to grant you, on Behalf of the Society of Trade, a Deed to ſecure to them the excluſive Right of trading in the reſerved Articles during the Continuance of their preſent Engagements. As we agree with you entirely in the Propriety of this Meaſure, we have given Directions for drawing ſuch a Writing as may be thought ſufficient to ſecure to the preſent Proprietors the Right you requeſt; and we ſhall apply to the Court of Directors for Permiſſion to renew the ſame for the future Concerns, if the Plan meets with their Approbation.—As ſoon as the Deed is prepared and executed, it ſhall be immediately tranſmitted to you.

We are,
Gentlemen,
Your moſt obedient Servants.

Fort William,
16th September 1765.

N° 41.

Extracts from Conſultations reſpecting Salt Balances paid.

Extract of the *Bengal* General Conſultation, dated the 22d January 1766.

PRESENT,

The Right honourable Lord *Clive*, Preſident.
William Brightwell Sumner, Eſquire,
General *John Carnac*,
Harry Verelſt,
Francis Sykes, and } Eſquires.
Hugh Watts,

THE Collector General reporting Mr. *Leyceſter*'s Account of Molungee Salt Balances to be juſt;

Ordered, The Amount being Current Rupees 27,183. 5. 3. be diſburſed him out of the Treaſury.

Extract of the *Bengal* Select Conſultation, dated the 23d July 1768.

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident.
John Cartier,
Richard Smith,
Richard Becher, and } Eſquires.
Charles Floyer,

By Salt Balances paid the Gentlemen at *Chittagong* and *Dacca*, Account their Sale Balances; the Nabob *Meer Jaffier* having undertaken to make good all ſuch Arrears, in conſequence of their being ordered to relinquiſh this Commerce, by the Governor and Council - - Rupees 25,000 0
By Ditto - - Ditto - - Ditto 61,454 8
By Mr. *George Williamſon*, paid the Balances due to him from a Contract for Salt with the Government, as per Order from the Select Committee - - - - - - - 15,126 15

At a Conſultation, dated the 3d Auguſt 1767,

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident.
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, and } Eſquires.
Alexander Campbell,

Mr. *Ruſſell* having met with a Minute of Mr. *Sumner*'s, dated the 11th September laſt, relative to the Molungees Salt Balances, he now begs leave to deliver it in with the ſeveral Papers therein referred to, and requeſts the Board's Orders concerning them, having daily Application from thoſe to whom the Balances are due. He adds, that it appears by the Proceedings of the Committee of Salt Trade, that theſe Accounts had been referred by the Board to them, and that they returned them approved the 29th October; but as nothing of this appears on the Face of the Conſultations, not even Mr. *Sumner*'s Minute, Mr. *Ruſſell* is at a Loſs to know what further is neceſſary, or whether the Balances are to be diſcharged by the Collector General. He further informs the Board, that many more Claims have been lodged ſince the Date of Mr. *Sumner*'s Minute, and the Accounts are now under Examination.

Claud Ruſſell,
30th July 1767. Collector General.

Mr. *Sumner*'s Minute is now alſo read as follows:

Mr. *Sumner* having examined the ſeveral Accounts and Claims of the Khallary Farmers on the Molungees, for Salt Balances ariſing in the Year 1762 to 1765, and having alſo compared the ſame with the Accounts of different Molungees, finds that the groſs Balances of the Whole are adjuſted pretty much to their Satisfaction. But as ſome Indulgences, which the Farmers think themſelves entitled to, have very much increaſed the ſaid Balances, and cauſed much Diſcontent to the Molungees, he has thought it neceſſary, for the better ſettling and adjuſting thereof, to have Reference to the Reſolves of the Committee of Lands on this Subject.

He has accordingly made ſuch Extracts from their Books of Proceedings in 1762 and 1763, as ſeemed requiſite to clear the principal Points in Diſpute; which Extracts, with ſome few Obſervations of his own, he now ſubmits to the Conſideration of the honourable Board; from whence it will appear that the Demands made by the Farmers, of Allowances inſtead of Khallary Rents, Boat-hire, &c. are very unreaſonable, and ſuch as he imagines the honourable Board will not admit of. He has therefore cauſed the ſaid Charges to be deducted from the Balances demanded by the Farmers; and their ſeveral Accounts of Balances, agreeable to this Statement, he now lays before the Board, together with a general Abſtract of the Whole, and Copies of the ſeveral Accounts following, for their further Conſideration.

1. Amount outſtanding Balances of Salt Duty, from 1764 to 1765.
2. Ditto Ditto Ditto, Khallary Rent, Ditto.
3. Outſtanding Balances of Caſh due from the Country Khallary.

Molungees to *John Burdett*, Eſquire.

4. *James Amyatt*, Eſquire, in Account with the honourable Company for Khallary Rents and Salt Duty.

The Board's Sentiments on the Payment of the Molungees Salt Balances, concurring entirely with the Arguments made uſe of by Mr. *Sumner*, the Collector is now directed to diſcharge the Amount thereof, being Maunds 105,827. 39. 4. at the Rate of 60 *Arcot* Rupees per 82 Maunds.

(Signed) *H. Verelſt*,
John Cartier,
Richd Becher,
Ja. Alexander,
Claud Ruſſell,
W. Alderſey,
Charles Floyer,
Alex. Campbell.

Extract of the Conſultation of the Committee of New Lands, the 21ſt Auguſt 1765.

PRESENT,

Wm B. Sumner,
Harry Verelſt,
Ralph Leyceſter, } Eſquires.
George Gray,

The Farmer of the Khaſkhallaries, as the Seaſon of the Year is now arriving for making freſh Advances, informs the Committee of his Intention of relinquiſhing his Farms, and, requeſts the Committee will point out in what Manner he is to recover the Balances due to him from the Molungees.

Conſidering the Regulations which are now about to take place, regarding the Salt, the *Committee are of Opinion*, That it will be more eligible to put the Khaſkhallaries on the ſame Footing with the others in the Company's Purgunnahs; and that therefore the *Company ſhould pay off the Balances due from the Molungees of the Khaſkhallaries; and, in order to reimburſe the Company for this Advance, that the Renters of the Khaſkhallaries do in the ſame Manner pay a Duty of 10 per Cent. as is done on the reſt.*

Read a Letter from the Committee of Trade, requeſting our Permiſſion to lot out and let the Salt Khallaries in the *Calcutta* Lands to their Contractors;

acquainting us at the ſame Time, that they ſhall make the ſaid Contractors reſponſible in their Contracts for the Company's Duties; and that they ſhall hereafter deliver us in a Report with what Perſons they do ſettle the Contracts.

Ordered, The Letter to be entered after this Day's Proceeding. And,

Agreed, The Secretary do acquaint the Committee of Trade, That they have our Permiſſion to divide and let the Khallaries in the Manner they propoſe.

N° 42.

Extract of *Bengal* General Conſultation, the 26th Auguſt 1768.

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident.
John Cartier, Eſquire,
Colonel *Richard Smith*,
Richard Becher,
Glaud Ruſſell, and } Eſquires.
Charles Floyer,

Extract of Letter from *Richard Becher*, Eſquire, Collector General, to the Governor and Council of *Fort William*, dated 28th July 1768.

OF the Eſtimate for the Year 1174, I have collected - - S^a R^s 1,096,003 1
Add the Amount of what I expect will be collected very ſoon, and without Difficulty - - - - - 78,859 0
And the Amount of the Barbouny and Medenmull Khallary Rents, which will likewiſe be collected without Difficulty, and would have been brought to Account in April laſt, but out of Tenderneſs to the Merchants, who pleaded their Inability to make any Sales ſo long as the Reſtriction enjoined by the Society of Trade continued - 70,000 0

Sicca Rupees 1,244,862 1

The Account of laſt Year's Collections will, I hope, evince, that there is no Probability the Company's Intereſt will ſuffer by the Collections continuing in the Hands of the Collector General; which, however, you will be able to form a juſter Idea of, from an Abſtract of the Collections that have been made ſince the *Bengal* Year 1169, which I now deliver you, and which, compared with the following Statement, will ſhew at one View how much the laſt Year's Collection exceeds what has ever been collected in any former Year.

Collected of the laſt Year's Huſtabood, *Sicca* Rupees - -	10,96,003	1	0
Of old Balances - - -	1,65,990	3	0
And calculating the Khallary Duty before-mentioned, which ought to be added in making a Compariſon with the former Year's, wherein it is included - - - -	70,000	0	0
Total Sum, *Sicca* Rupees	13,31,993	4	0
The higheſt Collection in One Year, as by the Abſtract for Five Years preceding, appears to be -	10,85,252	0	17
The Increaſe therefore of the laſt Year's Collection is, *Sicca* Rupees	2,46,741	3	3

The Deduction of *Sicca* Rupees, 2,36,010, ſeems alſo proper; it being the eſtimated Amount of the Salt Khallary Rents and Duties for the Year 1172 and 1173, which I find was appropriated by the Society of Trade, in conſequence of the Proviſion made for the Company from their Fund at their firſt Inſtitution.

(Signed) *Richard Becher.*

N° 43.

Extract of *Bengal* Select Conſultations, dated 3d of September 1766, containing Lord *Clive*'s Plan for carrying on the Inland Trade, with the Board's Approval thereof, and appoint the Committee of Trade, with Orders for carrying the ſame into Execution as ſoon as poſſible.

Fort William.

At a Select Committee, dated the 3d September 1766;

PRESENT,

The Right honourable Lord *Clive*, Preſident.
Brigadier General *Carnac*,
Harry Verelſt, Eſquire.

The Right honourable the Preſident lays before the Committee the following Minute.

Gentlemen,

SOME Time before my Departure from *England*, the Court of Directors debated upon the Propriety of ſuffering their Servants in *Bengal* to trade in the Articles of Salt, Beetle, and Tobacco; and it could not be expected they would continue to them the Enjoyment of thoſe profitable Branches, unleſs Means were deviſed by which the Natives would no longer be oppreſſed, and by which the Nabob and the Company would largely partake of the Advantage; upon a firm Perſuaſion, that ſuch Means would be deviſed, they were pleaſed to defer their final Determination of this Matter till the Sentiments of the Select Committee ſhould be tranſmitted to them. By all their Letters of laſt Year, and by ſeveral of this, they ſtill ſeemed inclined to wait for our Repreſentation; but by their Letter of the 19th February laſt, per *Lord Camden*, they poſitively forbid their Servants to have any Concern whatſoever in this Trade. At that Time, indeed, they could not have had the leaſt Idea of the favourable Change in the Affairs of theſe Provinces, whereby the Intereſt of the Nabob, with regard to Salt, is no longer immediately concerned.

When we firſt took this important Matter into Conſideration, I joined in Opinion with the reſt of the Committee, that if the Trade could be put upon ſuch a Footing, that the Nabob ſhould receive more than had been received by any of his Predeceſſors, the Company be amply conſidered, and the Natives become Purchaſers upon Terms full as reaſonable as in former Times; the Servants might be indulged in the Privilege, under ſuch certain Rules and Reſtrictions as would make the Trade carry with it as little as poſſible the odious Form of a Monopoly. Theſe Points having been ſettled, I conſented to the Plan laid down laſt Year. My Abſence from the Preſidency, the Multiplicity of Affairs then in Agitation, wherein the Peace and Tranquillity of the Provinces, the Intereſt of the Company, and the Ho-

nour of the Nation, were more immediately concerned, prevented my paying that Attention I could have wiſhed to that important Object. Although by the Acquiſition of the Dewannee, the whole of the Duties belong to the Company, and by the Diligence and Zeal of the Members of the Committee of Trade, many uſeful Reformations had taken place, yet from my Obſervation, when I was laſt up the Country, and from the heavy Complaints againſt Europeans of the Monopoly of Trade in general, I find that the induſtrious Native is ſtill deprived of that Share to which he has an undoubted and a more natural Right; nor is it yet upon that equitable Footing which Juſtice and Humanity would, I am ſure, incline this Committee to eſtabliſh.

A few Weeks more muſt bring us the final Reſolution of the Court of Directors, in Anſwer to our Diſpatches by the *Admiral Stephens*; and if, notwithſtanding the preſent Situation of their Affairs, they ſhould think proper to repeat their Orders per *Lord Camden*, it will be our Duty to obey them, and I am perſuaded they will be obeyed by this Committee. But if, on the contrary, upon Receipt of our Repreſentations, they ſhould change their Sentiments, and approve of the Regulations we have already made, no Time ſhould be loſt on our Part in eſtabliſhing the Mode for carrying on the Trade in future. The Confidence which the Court of Directors have been pleaſed particularly to expreſs in my Endeavours to ſettle upon an equitable Plan that Trade, which has been the Source of ſo many Evils, cannot but promote my Zeal for the Cauſe, and make me anxiouſly wiſh to ſee every Regulation, that you may join with me in thinking neceſſary, to take place.

The Company's Duties, I beg leave to propoſe, ſhall be increaſed; the Servants ſtill receive a reaſonable Share of Emolument, and the Terms upon which the Natives are finally to be concerned, advantageouſly fixed:

I propoſe,

Firſt, That all Salt, provided by the Society of Trade, ſhall be ſold at *Calcutta*, and at other Places where it is made, and no where elſe.

Secondly, That the Price of Salt ſhall not exceed Two Rupees per Maund, or Two hundred Rupees per 100 Maunds.

Thirdly, That the Salt ſhall be ſold to the Natives only, who are to tranſport it to every Part of *Bengal*, *Bahar* and *Oriſſa*, and to have the whole Profits ariſing from the Sale thereof; and that no Company's Servant, Free Merchant, or European, ſhall be concerned in that Article, directly or indirectly; after the Sale of it at the above Places.

Fourthly, That the *Calcutta* Black Merchants ſhall be limited to a certain Proportion of Purchaſe; but that no Banians, or Servant whatever belonging to any European, ſhall be included or have any Concern therein.

Fifthly, That every Endeavour be made uſe of to encourage the ſubſtantial Merchants of the Country, either to come down in Perſon to the Place where the Salt is provided, or to ſend their Agents, in order to purchaſe and tranſport the Salt to the different Places of Sale.

Sixthly, That a certain Price be fixed for the Sale of every Maund of Salt, at every Town, Market, or Village, where it is ſold, according to the Diſtance and former Cuſtom.

Seventhly, That if Salt be ſold at any of the Buzars or Markets, for One Coury above the ſtipulated Price, the Vender ſhall not only forfeit all the Salt there found in his Poſſeſſion, but be liable to a Forfeit of 1,000 Rupees for every 100 Maunds of Salt ſo ſold; and the Salt and Money ſo forfeited ſhall go, One Half to the Informer, and One Half to the Government.

Eighthly, That the Miniſters at *Maxadavad* and *Patna* have Copies ſent them of the new Regulations; and that they be deſired to apply to the Nabob to make the ſame known throughout the Three Provinces; and that every Phouzdar, &c. ſee they be put in Execution, upon Pain of being diſmiſſed from his Employment.

Ninthly, This Buſineſs being entirely commercial, I propoſe, that in the Inſtrument of Agreement for the next Year, it ſhall be provided, that the Society of Trade be anſwerable to the Board for their Conduct; that the Board may either make new Regulations, or amend thoſe made by the Society of Trade, as they ſee fit; and that in caſe of Neceſſity the Select Committee ſhall have Power to controul the Conduct of the whole.

Tenthly, *That a Duty of* 50 per Cent. *be paid to the Company upon all the Salt provided in their own Lands, and* 50 per Cent. *to the Government, upon all the Salt provided upon the Lands of the Government, and* 15 per Cent. *upon Beetle; which Duties will, in fact, be brought to the Company's Credit, which, according to the preſent State of the Salt Trade, will produce the Company from* 12 *to* 13 *Lacks of Rupees* per Annum.

The Prohibition of a free Inland Trade, however diſagreeable to Individuals, muſt now take place, and be confined to Imports and Exports, and to their immediate Returns; which Returns ſhall be made only to the Preſidency, or to one or other of the eſtabliſhed Factories. The Company are Sovereigns in *India*, and they have declared, that the Trade carried on for theſe Four Years paſt, is an Uſurpation not only of their Prerogative, but of the Privileges of the Natives, and repugnant to the expreſs and repeated Orders of the Court of Directors. The Indulgence, however, in the Trade of Salt, upon the Footing I hope it will now be eſtabliſhed, ſhould, in my Opinion, obviate all Complaints; ſince it ſeems to be the moſt equitable Modus between the Company and their Servants, and at the ſame Time a Diſtribution of natural Right to the People of the Country. Conſidering that the late great Advantages of unlimited Trade are cut off, I cannot imagine, that the Court of Directors will deny their Servants this Share of Benefit, as a Recompence for their Attention and Aſſiſtance in the Management of the important Concerns of theſe Provinces. On the other hand, I would have the Servants look upon theſe Emoluments as a Gift from the Hand of their Employers, offered to them annually in Reward of their Fidelity; and which will certainly be withheld from them, if ever their Authority ſhould be reſiſted, and Diſcontent and Rapacity take place of Gratitude and Moderation.

Clive.

His Lordſhip's Minute having been read and maturely conſidered, the Regulations therein ſpecified are unanimouſly approved.

Agreed therefore, That the Preſident's Regulations for the Inland Trade be laid before the Council with all convenient Speed for their Approbation; in order that the neceſſary Inſtructions for proſecuting the Joint Concern for the enſuing Seaſon, may be immediately iſſued to the Committee of Trade.

Reſolved, That the above Concern ſhall conſiſt of Sixty Shares; and that the Proprietors ſhall ſtand inrolled with the ſeveral Proportions affixed to their Names in the Manner aſcertained in the following Statement:

Statement of Joint Salt Concern for the Year 1766.

William Brightwell Sumner	3
John Carnac	3
Charles Stafford Playdell	2
Harry Verelſt	2
John Cartier	2
Francis Sykes	2
Randolph Marriott	2
Hugh Watts	2
Samuel Middleton	2
Claud Ruſſell	2
William Alderſey	2

Thomas

Thomas Kelfall	2
Charles Floyer	2
Colonel *Richard Smith*	2
Sir *Robert Barker*	2
	32

Second Claſs:

Rev. *Wm. Parry* and *Plomer* jointly	2
Charlton	
French	
Reed	2
Hare	
Jekyll	
Wood	2
Rogers	
Shewin	
Williamſon	2
Dacres	
Lane	
Barwell	2
Woodward	
Harris	
Skinner	2
Lawrell	
Goodwin	
Campbell	2
Sir *Robert Fletcher*	
Peach	
Chapman	$\frac{2}{3}$
	$14\frac{2}{3}$

Third Claſs.

Wilkins	2
Forbes	
Graham	
Hewitt	
Lambert	
Vanſittart	
Caſe	2
Grueber	
Plaiſted	
Taylor	
Ellis	
Hunter	
Davidſon	2
Stibbert	
Champion	
Grant	
Winwood	
Pemble	
Smith	2
Galliez	
Anderſon	
Robert Hunter	2
Williams	
Bathoe	
Witts	1
Baber	
Walton	
	9
Shares unappropriated	$4\frac{1}{3}$
Total	60 Shares.

It appearing from the above Diviſion of Capital Stock, that 4 Shares and $\frac{1}{3}$ remain unappropriated, agreed the ſame be accounted for at a proper Time.

At a Conſultation, the 8th September 1766;

PRESENT,

The Right honourable Lord *Clive*, Preſident.

Randolph Marriott,
Hugh Watts,
Claud Ruſſell,
William Alderſey,
Thomas Kelſall,
Charles Floyer,
} Eſquires.

The Proceedings of the Select Committee, from the 12th Auguſt to the 3d September, are laid before the Board; and the Regulations for the Salt Concern, therein propoſed, being approved,

Ordered, They be entered after this Conſultation, and that the ſame be communicated to the following Gentlemen, who are now appointed to conſtitute the Committee of Trade, with Direction for carrying the Plan into Execution as ſoon as poſſible.

William Brightwell Sumner, Eſquire.
Harry Verelſt, Eſquire,
Randolph Marriott, Eſquire,
Hugh Watts, Eſquire,
Claud Ruſſell, Eſquire,
Charles Floyer, Eſquire.

N° 44.

Extract of a Letter from the Court of Directors to the Governor and Council at *Bengal*, dated the 8th February 1764, forbidding their Servants to trade in Salt, Beetle Nut, and Tobacco.

Extract of General Letter to *Bengal*, per *Worceſter*, &c. dated 8th February 1764.

Received in *Bengal*, 13th July 1764.

20. ONE great Source of the Diſputes, Miſunderſtandings, and Difficulties, which have occurred with the Country Government, appears evidently to have taken its Riſe from the unwarrantable and licentious Manner of carrying on the private Trade by the Company's Servants, their Gomaſtahs, Agents, and others, to the Prejudice of the Subah; both with reſpect to his Authority and the Revenues juſtly due to him. The diverting and taking from his natural Subjects the Trade in the Inland Parts of the Country, to which neither we, or any Perſons whatſoever, dependant upon us, or under

our

our Protection, have any Manner of Right; and conſequently endangering the Company's very valuable Privileges; in order therefore to remedy all theſe Diſorders, we do hereby poſitively order and direct;

21. That from the Receipt of this Letter, a final and effectual End be forthwith put to the Inland Trade in Salt, Beetle Nut, Tobacco, and in all other Articles whatſoever, produced and conſumed in the Country; and that all European and other Agents, or Gomaſtahs, who have been concerned in ſuch Trade, be immediately ordered down to *Calcutta*, and not ſuffered to return or be replaced as ſuch, by any other Perſons.

22. That as our Phirmaund Privileges of being Duty-free are certainly confined to the Company's Export and Import Trade only, you are to have recourſe to, and keep within, the Liberty therein ſtipulated, and given, as nearly as can poſſibly be done: But as by the Connivance of the *Bengal* Government, and conſtant Uſage, the Company's Covenant Servants have had the ſame Benefit as the Company, with reſpect to their Export and Import Trade, we are willing they ſhould enjoy the ſame; and that Duſtucks be granted accordingly; but herein the moſt effectual Care is to be taken, that no Exceſſes or Abuſes are ſuffered upon any Account whatſoever, nor Duſtucks granted to any other than our Covenant Servants as aforeſaid. However, notwithſtanding any of our former Orders, no Writer is to have the Benefit of a Duſtuck, until he has ſerved out his full Time of Five Years in that Station: Free Merchants and others are not entitled to, or to have the Benefit of, the Company's Duſtucks, but are to pay the uſual Duties.

23. As no Agents, or Gomaſtahs, are to reſide, on Account of private Trade, at any of the Inland Parts of the Country, all Buſineſs on Account of licenſed private Trade is to be carried on by, and through the Means of, the Company's Covenant Servants, reſiding at the ſeveral ſubordinate Factories, as has been uſual.

24. We are under the Neceſſity of giving the beforegoing Orders, in order to preſerve the Tranquillity of the Country, and Harmony with the Nabob; they are rather Outlines than complete Directions, which you are to add to, and improve upon, agreeable to the Spirit of, and our Meaning in them, as may be neceſſary to anſwer the deſired Purpoſes. And if any Perſon or Perſons are guilty of a Contravention of them, be they whomſoever they may; if our own Servants they are to be diſmiſſed the Service; if others, the Company's Protection is to be withdrawn; and you have the Liberty of ſending them forthwith to *England*, if you judge the Nature of the Offence requires it.

25. We cannot avoid, in this Place, taking Notice of the Endeavours of Preſident *Vanſittart*, to form a Plan of Regulations, which, though it appeared ſo advantageous to Individuals, was ſtrongly cenſured by the Majority of the Council, as not giving them, according to their Way of judging, a ſufficient Scope for their unwarrantable Trade; however, we are ſatisfied of the Preſident's good Intentions, but at the ſame Time, we ſay, it was not calculated ſo as to prevent future Miſunderſtandings with the Subah and his Government; becauſe thereby an Inland Trade was to be admitted of; which, as has been before obſerved, would certainly be attended with conſtant Embroils and Difficulties.

Extract Letter from the Court of Directors to the Governor and Council at *Bengal*, dated the 15th February 1765, enforcing their Orders of 8th February and 1ſt June laſt, reſpecting the Inland Trade.

Extract of the General Letter to *Bengal*, dated 15th February 1765.

Par. 39. In our Letters of the 8th February, and 1ſt June laſt, we gave you our Sentiments and Directions very fully, in reſpect to the Inland Trade of *Bengal*; we now enforce the ſame in the ſtrongeſt Manner, and poſitively inſiſt, that you take no Steps whatever towards renewing this Trade, without our expreſs Leave; for which Purpoſe you muſt not fail to give us the fulleſt Information upon the Subject, agreeable to our abovementioned Directions.

40. The enforcing our ſaid Orders is the more indiſpenſably neceſſary, from our obſerving the Complaints of the preſent Nabob, taken Notice of, and referred to, in your ſeparate Letter of the 20th February 1764, relating to the many Difficulties, Hardſhips, and Oppreſſions he meets with, reſulting from the beforementioned unwarrantable and licentious Trade. We have ſuch an entire Confidence in Lord *Clive*'s great Abilities and good Intentions, that we make no Doubt theſe great Abuſes will be the particular Objects of his Care and Attention; and that he will be able to carry theſe our Orders effectually into Execution.

58. You inform us of an Increaſe to our Revenues, of more than One Lack of Rupees from the Salt Pans in the *Calcutta* Lands, by the Method of taxing the Khallaries at Thirty Rupees each; ſo conſiderable an Increaſe ſeems ſufficiently to juſtify your having continued the ſame Method for the preſent Year, taking it for granted that no Grievance or Diſcontent has ariſen from this Tax.

Extract Letter from the Court of Directors to the Governor and Council at *Bengal*, dated 26th April 1765, diſapproving of the Inland Trade in Salt, Beetle Nut, and Tobacco.

Extract of the General Letter to *Bengal*, dated 26th April 1765.

20. We are extremely anxious for the Arrival of Lord *Clive*, and the Gentlemen who accompanied him; as they have been ſo lately in *England*, they are the beſt Judges of the Opinion the Company and the Nation entertain of the Conduct of the Engliſh in *Bengal* for theſe laſt Four Years; which, we are ſorry to ſay, is in general, that they have been guilty of violating Treaties, of great Oppreſſion, and a Combination to enrich themſelves.

21. We do not here mean to enter into a Diſcuſſion, reſpecting the political Conduct of our late Governor and Council; but muſt ſay, that an unbounded Thirſt after Riches ſeems to have poſſeſſed the whole Body of our Servants to that Degree, that they have loſt all Sight of Juſtice to the Country Government, and of their Duty to the Company.

22. In reading the Opinions of the ſeveral Members of the late Council, reſpecting this illegal Trade, by which we mean, the Articles of Salt, Beetle Nut, and Tobacco, we are aſtoniſhed to find thoſe among them, who pretended to found their Right on the Phirmaunds.

23. Treaties of Commerce are underſtood to be for the mutual Benefit of the contracting Parties: Is it then poſſible to ſuppoſe, that the Court of *Delhi*, by conferring the Privilege of trading free of Cuſtoms, could mean an Inland Trade, in the Commodities of their own Country, at that Period unpractiſed and unthought of by the Engliſh, to the Detriment of their Revenues, and the Ruin of their own Merchants? We do not find ſuch a Conſtruction was ever heard of until our own Servants firſt invented it, and afterwards ſupported it by Violence; neither could it be claimed by the ſubſequent Treaties with *Meer Jaffier*, or *Coſſim Ally*, which were never underſtood to give one additional Privilege of Trade, beyond what the Phirmaunds expreſſed. In ſhort, the ſpecious Arguments uſed by thoſe who pretended to ſet up a Right to it, convince us they did not want Judgment, but Virtue, to withſtand the Temptation

tion of ſuddenly amaſſing a great Fortune, although acquired by Means incompatible with the Peace of the Country, and their Duty to the Company.

24. Equally blameable were they, who acknowledging they had no Right to it, and ſenſible of the ill Conſequences reſulting from aſſuming it, have, nevertheleſs, carried on this Trade, and uſed the Authority of the Company to obtain, by a Treaty exacted by Violence, a Sanction for a Trade to enrich themſelves, without the leaſt Regard or Advantage to the Company, whoſe Forces they employed to protect them in it.

25. Had this ſhort Queſtion been put, which their Duty ought firſt to have ſuggeſted, Is it for the Intereſt of our Employers? they would not have heſitated one Moment about it; but this Criterion ſeems never once to have occurred.

26. All Barriers being thus broken down between the Engliſh and Country Government, and every thing out of its proper Channel, we are at a Loſs how to preſcribe Means to reſtore Order from this Confuſion; and being deprived of that Confidence, which we hoped we might have placed in thoſe Servants, who appear to have been the Actors in theſe ſtrange Scenes, we can only ſay, that we rely on the Zeal and Abilities of Lord *Clive*, and the Gentlemen of the Select Committee, to remedy theſe Evils. We hope they will reſtore our Reputation among the Country Powers, and convince them of our Abhorrence of Oppreſſion and Rapaciouſneſs.

27. It is currently reported here, that Letters are received by the *Duke of Albany*, which make Mention of an Agreement between the Nabob, *Meer Jaffier*, and our late Governor and Council, ſince the Treaty concluded with him on the 10th July 1763; by which it is ſtipulated, that the preſent Nabob ſhall pay, over and above the Thirty Lacks for the Company, mentioned in that Treaty, Forty Lacks by way of Reſtitution, to make good the Loſſes of private Perſons; beſides Twenty-five Lacks to the Army, and Twelve Lacks to the Navy, not named in that Treaty; making together the enormous Sum of One hundred and Seven Lacks of Rupees; which is above One Million Three hundred thouſand Pounds Sterling.

28. It is a very extraordinary Circumſtance, that there is no Mention made in any of the Letters from our late Governor and Council, of what Sum was to be given by the Nabob to make good the private Loſſes; although, in their Letter of the 27th September 1764, they ſay they have regulated the Payment of Reſtitution to the Merchants, which implies the being in Poſſeſſion of a Fund for that Purpoſe; but we muſt ſuppoſe, if the Reports as to the Sums ſtipulated to be given for this Uſe, and alſo by way of Donation to the Army and Navy, are true, that they purpoſely omitted to acquaint us of the particular Amount, from an Apprehenſion that we could never approve of an Agreement with the Nabob of this Conſequence, and for ſuch exceſſive large Sums of Money, without adviſing us thereof, and giving us very good Reaſons for a Proceeding which ſo nearly affects the Honour and Intereſt of the Company. Indeed, when we conſider the preſent State of the Country, involved, for Years paſt, in continual Wars, and drained of its Riches and the Blood of its Inhabitants, it is impoſſible for us to ſuppoſe our own Servants capable of adding ſo greatly to its Miſeries, by compelling, or even perſuading, the Nabob to pay ſuch exorbitant Sums of Money; and at a Time when, by all Accounts, he is himſelf in the greateſt Diſtreſs. Be this as it may, we do expect and require from you a particular Account of every Sum received from the Nabob by way of Donation, or under any Denomination, by any and each of our Servants, Civil and Military, whether by Agreement in Writing or otherwiſe, in what Manner, and for what Services; and that you immediately tranſmit to us Copies of all ſuch Agreements, and the particular Account of Loſſes given in by each Individual, together with what Proportion has been already paid; and we poſitively forbid any further Payment till you receive our future Orders.

29. We do require from you, and we have a Right ſo to do, a juſt and preciſe Account of this whole extraordinary Tranſaction. The Honour and Reputation of the Company, and even of the Nation, are at Stake; and when theſe Particulars, if true, come to be known, they require the fulleſt and moſt explicit Explanation and Juſtification. We, who are at preſent totally uninformed from any authentic Accounts, can only expreſs our Aſtoniſhment to hear that ſuch things have been; as we cannot ſuggeſt to ourſelves upon what Principles the preſent Nabob could be expected, perſuaded, or required, to make good the Loſſes ſuſtained by Individuals in carrying on, to their great Imputation, and the Prejudice of the Company they ſerved, a moſt illicit and unwarrantable, although to them a moſt lucrative Trade, in the Articles of Salt, Beetle Nut, and Tobacco; and we are as much at a Loſs to comprehend how the Services rendered to the new Nabob could deſerve ſo exorbitant a Conſideration to be given to thoſe, who were only doing their Duty in the Service of their King and Country, and of this Company.

Extracts of Letters to *Bengal*, dated the 24th December 1765, and 19th February 1766, relative to the Inland Trade.

Extract of the ſeparate Letter to *Bengal*, dated the 24th December 1765.

2. Although it was thought fit to confirm the Treaty made with *Jaffier Ally Khan* in 1757, becauſe the Capture of the Settlement had involved the Inhabitants in one general Ruin, and without ſuch a Reſtitution it muſt have ſunk under the Calamity, or it would have been the Work of many Years to reſtore it to a flouriſhing Condition; no ſuch Circumſtances exiſted in the preſent Caſe, yourſelves Aggreſſors in the War, and in a great Meaſure brought on by an illicit Trade, of which we ſhall give our Sentiments in the Sequel. We fear too this Demand will be found, for the moſt Part, an Indemnification for the Loſſes ſuſtained in that very Trade.

10. Your Deliberations on the Inland Trade have laid open to us a Scene of moſt cruel Oppreſſion, which is indeed exhibited at one View of the 13th Article of the Nabob's Complaints, mentioned thus in your Conſultation of the 17th October 1764: "The Poor of this "Country, who uſed always to deal in Salt, Beetle "Nut, and Tobacco, are now deprived of their daily "Bread by the Trade of the Europeans, whereby no "Kind of Advantage accrues to the Company, and "the Government's Revenues are greatly injured." We ſhall for the preſent obſerve to you, that *every one of our Servants concerned in this Trade has been guilty of a Breach of his Covenants, and a Diſobedience to our Orders.*

15. We ſhall ſay nothing further at preſent on the Inland Trade, till that important Subject ſhall have been taken up by Lord *Clive*, and the Gentlemen of the Select Committee; only to obſerve, that the Regulation propoſed in Conſultation, 17th October 1764, of confining the Trade of our Servants in the Article of Salt to the capital Cities of *Patna*, *Dacca*, and *Moorſhedabad*, on paying the Nabob 2½ per Cent. is a manifeſt Diſobedience of our Orders of the 8th February, then under your Deliberation, which poſitively forbid all Trade in Salt, Beetle Nut, and Tobacco. Nor does it by any Means obviate the Objections ariſing from the Diſtreſs of the Poor, and the Injury to his Revenues; for, if you pay only 2½ per Cent. and the Country People 20, or perhaps 40 per Cent. it is as much a Monopoly as ever.

Extract

Extract of the General Letter to *Bengal*, dated the 19th February 1766.

27. With reſpect to the Treaty with *Nazem o Dowla*, it is proper here to inſert at length the 5th Article, which runs in theſe Words: "I do ratify and confirm "to the Engliſh the Privilege granted them by their "Phirmaund and ſeveral Huſbulhookums, carrying "on their Trade by means of their own Duſtuck, "free from all Duties, Taxes, and Impoſitions, in all "Parts of the Country, excepting in the Article of "Salt, on which a Duty of 2½ per Cent. is to be levied "on the Rowana, or Houghley Market Price." This 5th Article is totally repugnant to our Orders, contained in our General Letter by the *Kent* and *Lapwing*, dated the 1ſt June 1764, in which we not only expreſſed our Abhorrence of an Article in the Treaty with *Meer Jaffier*, literally correſponding with the preſent 5th Article, but in poſitive Terms directed you, in concert with the Nabob, to form an equitable Plan for carrying on the Inland Trade, and tranſmit the ſame to us, accompanied by ſuch Explanations and Remarks as might enable us to give our Sentiments and Directions thereupon. We muſt remind you too, that in our ſaid General Letter we expreſsly directed, that our Orders in our Letter of the 8th February preceding, which were to put a final and effectual End to the Inland Trade in Salt, Beetle Nut, and Tobacco, and in all other Articles produced and conſumed in the Country, ſhould remain in force, until an equitable and ſatisfactory Plan could be formed and adopted. As, therefore, there is not the leaſt Latitude given you for concluding any Treaty whatſoever reſpecting this Inland Trade, we muſt and do conſider what you have done as an expreſs Breach and Violation of our Orders, and as a determined Reſolution to ſacrifice the Intereſt of the Company, and the Peace of the Country, to lucrative and ſelfiſh Views.

28. This unaccountable Behaviour puts an End to all Confidence in thoſe who made this Treaty, and forces us to reſolve on Meaſures for the Support of our Authority, and the Preſervation of the Company; *we do therefore pronounce that every Servant concerned in that Trade, ſtands guilty of a Breach of his Covenants with us, and of our Orders*; and, in conſequence of this Reſolution, we poſitively direct, that if that Treaty is now ſubſiſting, you make a formal Renunciation, by ſome ſolemn Act to be entered on your Records, of all Right under the ſaid Treaty, or otherwiſe, to trade in Salt, Beetle Nut, and Tobacco; and that you tranſmit this Renunciation of that Part of the Treaty in Form to the Nabob, in the Perſian Language. Whatever Government may be eſtabliſhed, or whatever unforeſeen Circumſtances may ariſe, it is our Reſolution to prohibit, *and we do abſolutely forbid this Trade of Salt, Beetle Nut, and Tobacco, and of all Articles that are not for Export and Import, according to the Spirit of the Phirmaund, which does not in the leaſt give any Latitude whatſoever for carrying on ſuch an Inland Trade*; *and moreover, we ſhall deem every European concerned therein, directly or indirectly, guilty of a Breach of his Covenants, and direct that he be forthwith ſent to* England, *that we may proceed againſt him accordingly*. And every Native who ſhall avail himſelf of our Protection, to carry this Trade on without paying all the Duties due to the Government equally with the reſt of the Nabob's Subjects, ſhall forfeit that Protection, and be baniſhed the Settlement: And we direct that theſe Reſolutions be ſignified publicly throughout the Settlement.

33. Firſt, The very ſame Letter that carried his * Appointment to the Government, carried our moſt poſitive Orders to put a total and effectual Stop to the Trade of Salt, Beetle Nut, and Tobacco, which we expreſſed to be the Source of the War, and incompatible with the Peace of the Country, and the Intereſt of the Company: Yet, in the Conſultation 17th October, wherein that Order is taken into Conſideration, he ſigns to a Reſolution to carry on the Trade of Salt and Beetle Nut, paying the Nabob on Salt, 2½ per Cent. in direct Breach of our Orders; and in the Treaty with the new Nabob, he ſtipulates for that Right by an expreſs Article of the Treaty.

34. Although the Treaty with *Meer Jaffier Ally Cawn* was entered into before Mr. *Spencer's* Arrival, yet he gave his Sanction to every Part of it, particularly that which ſtipulated Reſtitution for Loſſes, which we make no Doubt he knew to be moſtly ſuſtained in an illicit Trade; and, preferring the Intereſt of the Servants to the Honour of the Company, countenanced the aggravating Circumſtances which accompanied that ſhameful Proſtitution of our Authority.

* Mr. Spencer.

N° 45.

Extracts Company's Letters to *Bengal*, dated 17 May 1766, concerning the Inland Trade.

Extract of the Company's Letter to Lord *Clive*, dated 17th May 1766.

My Lord,

1. WE have received your Lordſhip's Letter of the 30th September laſt, which with the Letter from the Select Committee and their Proceedings, have given us a clear View of the State in which your Lordſhip found our Affairs on your Arrival, and the State in which they were at the Time of the ſaid Advices.

2. When we conſider the Penetration with which your Lordſhip at once diſcerned our true Intereſt in every Branch, the Rapidity with which you reſtored Peace, Order, and Tranquillity, and the unbiaſſed Integrity that has governed all your Actions, we muſt congratulate your Lordſhip on being the happy Inſtrument of ſuch extenſive Bleſſings to thoſe Countries, and you have our ſincereſt Thanks for the great and important Advantages thereby obtained for the Company.

3. We have the ſtrongeſt Senſe of the deplorable State to which our Affairs were on the Point of being reduced, from the Corruption and Rapacity of our Servants, and the univerſal Depravity of Manners throughout the Settlement; we agree entirely with your Lordſhip, that the Train our Affairs were then in, would in a very few Months have brought us to a moſt dangerous Situation.

6. Our Letter to the Select Committee expreſſes our Sentiments of what has been obtained by way of Donations; and to that we muſt add, that we think *the vaſt Fortunes acquired in the Inland Trade have been obtained by*

by a Scene of the moſt tyrannic and oppreſſive Conduct, that ever was known in any Age or Country; we have been uniform in our Sentiments and Orders on this Subject, from the firſt Knowledge we had of it; and your Lordſhip will not therefore wonder, that after the fatal Experience we had of the violent Abuſes committed in this Trade, that we could not be brought to approve it, even in the limited and regulated Manner with which it comes to us in the Plan laid down in the Committee's Proceedings. We agree in Opinion with your Lordſhip upon the Propriety of holding out ſuch Advantages to our chief Servants, civil and military, as may open to them the Means of honourably acquiring a Competency in our Service; but the Difficulty of the Subject, and the ſhort Time we have at preſent to conſider of it, have obliged us to defer giving our Sentiments and Directions thereupon until the next Diſpatch.

8. As the Inland Trade has been aboliſhed principally with a View to the Encouragement of the Natives, we hope your Lordſhip will find the Means to prevent its becoming a Monopoly in any Hands, but more particularly in the Hands of any powerful Native, from whom the Poor might ſuffer thoſe very Inconveniencies, for the Prevention of which, we have forbid our Servants to trade in it, and have relinquiſhed thoſe Advantages that we ourſelves might make by ſuch a Monopoly.

9. We have had too much Occaſion to remark the tyrannic and oppreſſive Conduct of all European Agents, who have got away from under the Eye of the Preſidency; and we wiſh your Lordſhip would make it an Object of your Conſideration, how to confine the ſaid Europeans, as much as poſſible, to the Preſidency, and to thoſe Subordinates where the Largeneſs of the Inveſtment may require it to be conducted by covenanted Servants, preferably to Gomaſtahs.

11. We have the moſt perfect Senſe of your Lordſhip's Diſintereſtedneſs in every Part of your Conduct, and we ſhall not fail to repreſent this to the Proprietors, and ſhall at the ſame Time inform them of the many great Advantages your Lordſhip has obtained for the Company; but we fear, my Lord, paſt Experience will teach them, as it does us, that the Permanency of thoſe Advantages will depend much on your Lordſhip's continuing in *India* till you have ſeen the Regulations firmly eſtabliſhed for the conducting theſe important Affairs; another Year's Experience, and peaceable Enjoyment of our Acquiſitions, might fix them on a Baſis, that would give Hopes they might be as laſting as they are great. And there is no Doubt, my Lord, but the general Voice of the Proprietors, indeed we may ſay of every Man who wiſhes well to his Country, will be to join in our Requeſt, that your Lordſhip will continue another Year in *India*: We are very ſenſible of the Sacrifice we aſk your Lordſhip to make in deſiring your Continuance another Year in *Bengal*, after the great Services you have rendered the Company, and the Difficulties you have paſſed through, in accompliſhing them, under Circumſtances, in which your own Example has been the principal Means of reſtraining the general Rapaciouſneſs and Corruption which had brought our Affairs ſo near the Brink of Ruin. Theſe Services, my Lord, deſerve more than verbal Acknowledgments; and we have no Doubt that the Proprietors will concur with us in Opinion, that ſome ſolid and permanent Retribution, adequate to your great Merits, ſhould crown your Lordſhip's Labour and Succeſs.

Extract of General Letter to *Bengal*, dated 17th May 1766.

Par. 3. On the 2d Inſtant we diſpatched over Land, under the ſtricteſt Orders for the ſpeedieſt Conveyance thereof, a ſhort Letter to the Right honourable the Preſident, conveying our Approbation of the Meaſures his Lordſhip had taken, and was purſuing ſo indefatigably and zealouſly, for the Company's Advantage; a Duplicate thereof went by the ſame Route, on the and Triplicate of it, ſealed, is encloſed, to be opened by the Select Committee only, in caſe of Lord *Clive*'s Abſence.

7. By this Conveyance we write to the Select Committee, in anſwer to their Letter of the 30th of September laſt; but as our Letter to them contains Matter of general and great Importance to the Affairs of the Preſidency, when it is laid before you, it is to be regarded and obeyed, to all Intents and Purpoſes, as if directed to you in the uſual Manner of a General Letter.

40. We confirm the Powers with which our Preſident, Lord *Clive*, and the reſt of the Select Committee, are already inveſted; and we hereby give them full Authority to correct Abuſes of every Kind, particularly in the Collection and Management of our Revenues; to endeavour by legal Means to detect all Sorts of Corruption in our Servants, civil and military, and to puniſh immediately thoſe who diſobey the Company's Orders, or diſregard the Select Committee's Regulations; to take Cognizance of all Proceedings in *Bengal* againſt the Perſons now diſmiſſed by the Company for exacting or receiving Preſents from the Nabob, his Miniſters, and others, and to proſecute them conformable to our Orders by this Conveyance, or any future Offenders of the like Kind. In ſhort, we give them full Power to do every Act and Deed which may contribute to preſerve Peace, Tranquillity, Diſcipline, Harmony, good Order, and Subordination in the Settlement, by ſuſpending the Offenders from our Service, be they whom they may. All other Perſons, not under Covenants to us, who ſhall offend in any of theſe Points, muſt have our Protection withdrawn from them and be ſent Home.

Extract of Letter to Select Committee, dated 17th May 1766.

Par. 5. Before we proceed any further, we would have it obſerved, That although this Letter is addreſſed to our Preſident and the Select Committee, by way of Anſwer to theirs of the 30th September laſt, yet as it contains Matters of general Importance to the Affairs of the Preſidency, it is our Meaning that the ſame ſhould be laid before the Preſident and Council, and be attended to, and the ſame Regard paid to every Part thereof, to all Intents and Purpoſes, as if it had been directed to them in the uſual Manner of a General Letter.

31. *We have in all our Letters, from the firſt Knowledge we had of our Servants being engaged in the Inland Trade, ſtrongly diſcountenanced and forbid it. We have always treated it as a Breach of our Orders, a Violation of the Phirmaund, and in a great Meaſure the Cauſe of the late Wars:* The amazing Sums demanded for Reſtitution, in reſpect of Loſſes ſuſtained in this Trade, have opened our Eyes to the vaſt Extent to which it has been carried; the Oppreſſions of the unhappy Natives, that have attended the carrying it on, and which have pervaded all Parts of the Nabob's Dominions, have convinced us, that a Monopoly of the Neceſſaries of Life, in any Hands whatever, more eſpecially in the Hands of the Engliſh, who are poſſeſſed of ſuch an over-ruling Influence, is liable to the greateſt Abuſes.

32. Much has been urged by our Servants, at different Times, in Favour of the Right to this Trade, which we have always treated as a moſt abſurd Claim. The Words of the Phirmaund are, "Whatever Goods "the Engliſh Company ſhall bring or carry, &c. are "Duty free."

33. To ſuppoſe that the Court of *Delhi* could mean by theſe Words a Monopoly of the Neceſſaries of Life over their own Subjects, is ſuch an Abſurdity, that we ſhall not loſe Time or Words in trying to refute it; ſuch a Conſtruction ſeems never to have been thought

of

of till the Year 1762; we do not find that Lord *Clive*, or the Gentlemen who conducted our Affairs at the Time of the Treaty with *Meer Jaffier*, in 1757, conceived they had acquired by thoſe Treaties any one additional Privilege of Trade; we had indeed, in the Year 1762, ſome private Intimations of our Servants being engaged in ſuch a Trade, which we took Notice of in our Letter of the 19th February 1762, to which no Reply was made; but there appeared nothing of it on our Records till a Letter from the Nabob *Coſſim Ally*, in Conſultation 18th October 1762, wherein he complains of the Conduct of the Company's Servants at *Dacca*, in forcing the Country Merchants to take Tobacco, and other Things, above the Market Price. Soon after, the Debates on the Monghéer Treaty explain to us, that the Engliſh had been concerned in this Trade for ſome Years; and indeed Three Years Poſſeſſion had taught them to look on it as Matter of Right, and vindicate it as ſuch in their Negociations with *Coſſim Ally Cawn*.

34. As ſoon as it came to our Knowledge, we ſtrictly forbad it, under Date of the 8th February 1764, which our Governor and Council took into Conſideration the 17th October, though they preſumed at the ſame Time to carry it on in Defiance to thoſe Orders.

35. You now deſire our Concurrence in it for the Advantage of the Company, and of the Company's Servants.

36. With reſpect to the Company, it is neither conſiſtent with their Honour, nor their Dignity, to promote ſuch an excluſive Trade. As it is now more immediately our Intereſt and Duty to protect and cheriſh the Inhabitants, and to give them no Occaſion to look on every Engliſhman as their national Enemy, a Sentiment we think ſuch a Monopoly would neceſſarily ſuggeſt; *we cannot therefore approve the Plan you have ſent us for trading in Salt, Beetle Nut, and Tobacco, or admit of this Trade in any Shape whatever; and do hereby confirm our former Orders for its entire Abolition.* And we muſt here obſerve to you, that we continue in the ſame Opinion which you find expreſſed in our Letters of the 24th December and 19th February laſt, That *every one concerned in this Trade, even before Receipt of our Letter of the 1ſt June* 1764, *has been guilty of a Breach of his Covenants.*

37. The Opinions of the firſt Lawyers in this Kingdom confirm our Sentiments; and whenever we receive the Liſt of the Claims for Reſtitution, we ſhall then with Preciſion know whom we are to call to Account for theſe illicit Practices. *We are fully ſenſible that theſe Innovations and illegal Traffic laid the Foundation of all the Bloodſhed, Maſſacres, and Confuſion, which have happened of late Years; we cannot ſuffer ourſelves to indulge a Thought towards the Continuauce of them, upon any Conditions whatſoever. No Regulations can, in our Opinions, be formed, that can be effectual to prevent the like Conſequences which we have ſeen.* We conſider it too as diſgraceful, and below the Dignity of our preſent Situation, to allow of ſuch a Monopoly; and were we to allow of it under any Reſtrictions, we ſhould conſider ourſelves as aſſenting and ſubſcribing to all the Miſchiefs which *Bengal* has preſented to us for theſe Four Years paſt. *At the ſame Time we don't mean, that the ancient Duties upon thoſe Commodities, which conſtitute Part of the Revenues of* Bengal, *ſhould be aboliſhed; but we leave the Adjuſtment of thoſe Duties to your Judgment and Conſideration.* And here we muſt enjoin you to have particular Regard and Attention to the Good of the Natives, whoſe Intereſt and Welfare are now become our primary Care; and we earneſtly recommend it to you, that you take the moſt effectual Methods to prevent theſe great Neceſſaries of Life from being monopolized by the Rich and Great amongſt themſelves, and by that Means the Poor and Indigent becoming liable to thoſe Grievances and Exactions, which we mean to prevent our own People from being guilty of.

N° 46.

Extract of the *Bengal* General Conſultations, dated 27th July 1767.

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident.
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer,
Alexander Campbell, Eſquires.

THE Committee of Trade ſend in a Letter, requeſting, as the Society's excluſive Right to the Inland Trade in the Articles of Salt and Beetle Nut will expire the 3d of September, the Board will, agreeable to the Deed granted to the Committee on the Behalf of the Proprietors, allow ſufficient Time for the Diſpoſal of what Quantity of thoſe Articles may then remain on hand, which they imagine will be very conſiderable, as the Contractors with the Society did not begin to deliver till this Month.

Agreed, The Committee be acquainted in anſwer, that, in conſequence of their Repreſentation, and the Proviſion made in the Deed, they will be allowed one Year for the Diſpoſal of their Concerns.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Hon. Sir, and Sirs,

As the Term limited for the Society's excluſive Right to the Inland Trade in the Articles of Salt and Beetle Nut expires the 3d of September, we are to requeſt you will, agreeable to the Deed granted to us on Behalf of the Proprietors, allow ſufficient Time for the Diſpoſal of what Salt and Beetle Nut may then remain on hand; of the former Article we imagine there will be a very large Quantity, as the Contractors with the Society for it, did not begin to deliver to us till the preſent Month.

We are,
Hon. Sir, and Sirs,
Your moſt obedient,
Humble Servants,
John Cartier,
Claud Ruſſell,
Wm Alderſey,
Charles Floyer.

Fort William,
15th July 1767.

N° 47.

Extract of *Fort William* Conſultation, the 1ſt September 1768,

The honourable *Harry Verelſt*, Eſquire, Preſident.
John Cartier, Eſquire,
Colonel *Richard Smith*,
Richard Becher,
Claud Ruſſell, and
Charles Floyer, Eſquires.

THE General Letter, under Date the 20th November 1767, is now read, and the following Reſolutions taken in conſequence:

That Paragraphs 88, 90, and 102, be ſent to all the Subordinates: And, in conſequence of the tender Regard and Attention which the honourable Company have ſhewn to the Welfare and Eaſe of the native Inhabitants, in prohibiting their Servants, and all other Europeans under their Protection, from trading in Salt, Beetle, or Tobacco, or any other Article, the Produce of this Country, but what is meant for Exportation, it being their expreſs Intention, that the Inland Trade of the Country ſhall be confined to the Natives only.

It was Agreed and Reſolved, *That, from this Day, the excluſive Privilege of the Society of Salt Trade ſhall be at an End*; and that any European who ſhall be found acting, either directly or indirectly, contrary to the Spirit of theſe the Company's Orders, ſhall not only ſuffer Confiſcation of their Goods, but if a Company's Servant, ſhall be diſmiſſed the Service, and if not in the Service, ſhall forfeit the Company's Protection.

Ordered, That an Advertiſement be publiſhed to this Effect, and that Copies of it be tranſmitted to the Subordinates.

N° 48.

The 4th May 1768.

At a Conſultation; PRESENT,
The honourable *Harry Verelſt*, Eſquire, Preſident.
Colonel *Richard Smith*,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

THE Society of Trade ſend in a Letter, accompanied with an Extract of one from their Agent at *Durbunga*, wherein they are adviſed, that their Sales of Salt in that Diſtrict have been almoſt put a Stop to by the Company's Gomaſtahs making Salt in the Petre Pans; acquainting us, that ſome time ago they received a Complaint of the like Nature, and applied to the Chief of *Patna* for Redreſs; but as his Orders have proved ineffectual, they requeſt we will direct an Enquiry to be made into the Conduct of the Petre Gomaſtahs; and if what they are accuſed of ſhould be proved, they hope we will order them to be puniſhed, and made accountable for the Salt they have ſold; and the Salt that has been boiled in the Petre Pans, and remains unſold, they requeſt may be confiſcated.

Agreed, in conſequence of this Repreſentation from the Gentlemen of the Society of Trade, That we write to the Chief of *Patna*, encloſing him a Copy of their Letter, and Extract of the one from their Agent at *Durbunga*, deſiring that he will make the ſtricteſt Enquiry into the Conduct of theſe Gomaſtahs, and not only ſeverely puniſh any of them who may be found guilty of the Crime they are accuſed of, and have acted thus contrary to our repeated Orders, but alſo make them accountable for all the Salt they have ſold, and confiſcate, and deliver to the Charge of Mr. *Letheulier*, the Salt that has been boiled in the Petre Pans, and is not yet diſpoſed of: That we further deſire he will cauſe Publication to be made throughout the *Tarhote* Country, prohibiting all Perſons making any Salt in thoſe Diſtricts.

To the honourable *Harry Verelſt*, Eſquire, Preſident, and Governor, &c. Council of *Fort William*.

Honourable Sir, and Sirs,

We now tranſmit to you Extract of a Letter from the Society's Agent at *Durbunga*, in which we are adviſed that our Sales of Salt in that Diſtrict have been almoſt put a Stop to by the honourable Company's Salt Petre Gomaſtahs making Salt in the Petre Pans. We ſome Time ago received a Complaint of the like Nature, and applied to the Chief of *Patna* for Redreſs; but as the Orders he has given have proved ineffectual, we requeſt you will direct an Enquiry to be made into the Conduct of the Petre Gomaſtahs; and if what they are accuſed of ſhould be proved, we hope you will order them to be puniſhed, and made accountable for the Salt they have ſold; the Salt that has been boiled in the Petre Pans and remains unſold, we requeſt may be confiſcated.

We are, with Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient
Humble Servants,

Fort William,
April 27, 1768.

John Cartier,
Claud Ruſſell,
Wm Alderſey.

Extract of a Letter from Mr. *Pitt Letheulier*, to the Committee of Trade, 21ſt March 1768.

Your Favour of the 27th January have been duly honoured with; and do aſſure I have, and do uſe all Manner of prudent Methods to diſpoſe of your Salt; and it is no ſmall Concern to me, to think have not, in all this Time, been able to make any greater Progreſs therein; but till all the Country Salt, which has been made this current Year, as well as Part of that made laſt Year, is ſufficiently run off, I cannot expect to make any great hand in the Sales of your Salt; for all the Buzars in this Diſtrict are full of this Country Salt, which the Petre Gomaſtahs ſell at 2 and 2½ Rupees

per

per Maund; and all this through the Connivance of the Phouſdars and Jagheerdars, who have a Fellow-feeling therein; and I have it not in my Power to prevent it, and can't help ſaying, I think thoſe People will not readily deſiſt from giving ſufficient Encouragement, with only a bare Order from *Patna*, when any one will but conſider the lucrative Gains thoſe People muſt make by it, who will ſell Father and Mother for Profit, or whether they will not try to hinder the making of as much Petre as can be made, by which they can get nothing, for the Company pays only 1½ Rupees per Maund for Petre, I wrote to Mr. *Rumbold*, ever ſince the 30th October laſt, that the only Method I could think of to prevent effectually their making of Salt, was to beat the Tomtoms all over the Jerhore, where they made the Petre, forbidding them making of Salt, but to make it all into Petre, and at the ſame Time *en paſſant* the Tomtoms to beat in the Buzars, forbidding thoſe People from buying ſuch Salt of the Carconna People, and wrote him, if he would ſend me his Orders or Perwannah to that Effect, I would ſee it put into Execution, if he thought proper; for it is, as ſaid before, the Intereſt of the different Phouſdars, Jagheerdars, in whoſe Juriſdiction thoſe Carconnas lay, and the Petre Gomaſtahs, that no Orders from *Patna* ſhould be put in force, and of courſe ſuch Orders are not brought to Light. The Amin, who has been ſent from *Patna* to inſpect into this Affair, found, on his Progreſs, almoſt all the Carconnas making of Salt inſtead of Petre; though there has been ſent repeated Orders to the contrary, and he alſo forbad them; yet no ſooner was his Back turned, but they fell to making of Salt afreſh, which the Company's Petre Gomaſtah *(Eman Bux)* here ſells in the Buzar, at 2 and 2½ Rupees per Maund. The Carconna People had rather make Salt than Petre, becauſe the one is not near the Labour, or leaſt does not take ſo much boiling as the other does; beſides, the Petre is only Rupees 1½ per Maund, which is the Company's Price, as am informed; ſo that it is evident they all combine in the making of Salt for the Sake of the Profits ariſing therefrom, which they ſhare amongſt them, to the no ſmall Detriment of the Company's Inveſtment of Salt Petre; and as long as this is the Practice, I muſt repeat again, cannot expect to ſell any great Quantity of your Salt till this Country Salt is pretty well conſumed, and they diſcontinue making Salt. It makes me very uneaſy to ſee almoſt all the Shops in *Durbunga* full of the ſaid Commodity, and am informed it is ſo all over this Diſtrict. There has been run in upon me into this Diſtrict, over and above what has been made, about 20,000 Maunds; ſo that I reckon in the whole here has been diſpoſed of in all 80,000 Maunds, within the Compaſs of one Year; and am informed the French are ſending now ſome Boats, loaded with Salt, from *Charnagore*, when the Jelanghee opens. In ſhort, all theſe things put together, I beg leave to lay before you, Gentlemen, for your ſerious Conſideration, and at the ſame time to demonſtrate, it is not noways my Fault your Salt has not hitherto been ſold, and wiſh from my Heart ſincerely, it lay in my Power to diſpoſe of it in a Day's Time.

To *Thomas Rumbold*, Eſquire, Chief of *Patna*.

No. 35. Conſ. 4th May.

Sir,

The Gentlemen of the Society of Trade have repreſented to us in a Letter, which we now encloſe to you, that their Sales of Salt in the *Durbunga* Diſtricts have been almoſt put an entire Stop to by the Company's Salt Petre Gomaſtahs making Salt in the Petre Pans.

We therefore deſire that you will make the ſtricteſt Enquiry into the Conduct of theſe Gomaſtahs; and not only puniſh, with the utmoſt Severity, thoſe who may be found guilty of the Crime they are accuſed of, and have preſumed to act thus contrary to our repeated Orders, but alſo make them accountable for the Salt they have ſold, and likewiſe confiſcate the Salt that has been boiled in the Petre Pans, and is not yet diſpoſed of, which you will pleaſe to deliver to Mr. *Letheulier*, the Society's Agent.

We further deſire that you will cauſe Publication to be made throughout the *Torhote* Country, prohibiting all Perſons from making any Salt, directly or indirectly, in thoſe Diſtricts.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Honourable Sir, and Sirs,

I have received your Letter of the 4th Inſtant, encloſing the Copy of a Repreſentation from Mr. *Letheulier* to the Committee of Trade, of the Loſs ſuffered by the Society, from the Quantity of Salt made and vended in the *Jerhut* Diſtricts, by the Company's Salt-Petre Gomaſtahs.

I muſt beg leave to obſerve, that this Account is exaggerated to the higheſt Degree; from my Knowledge of the Quantity of Salt Petre there made, I am certain it is impoſſible ſo much Salt could be produced; and to ſhew how little Detriment the Inveſtment has met with, it need only be remarked, that there has of late been an Increaſe, not Deficiency, in the Article of Salt Petre.

From the Refuſe of the Petre an inconſiderable Quantity of Salt has always been made, which yielded ſome Duty to the Fouzdar, who will complain on a total Prohibition, and demand ſome Deduction in his Rents. However, purſuant to your Orders, I will ſhortly diſpatch a proper Perſon into that Country to make ſtrict Enquiry into it, and puniſh the Gomaſtahs, if they are found deſerving of it.

I am,
Honourable Sir, and Sirs,
Your moſt obedient
Humble Servant,
Thomas Rumbold.

Patna, May 19, 1768.

N° 49.

11th Auguſt 1768.

At a Conſultation; PRESENT,
The honourable *Harry Verelſt*, Eſquire, Preſident.
John Cartier, Eſquire,
Colonel *Richard Smith*,
Richard Becher,
Claud Ruſſell, and
Charles Floyer, Eſquires.

THE Board having taken into Conſideration the Regulations under which the Court of Directors have ordered the Salt Trade to be laid open, and the neceſſary Meaſures to be purſued to carry them into Execution, came to the following Reſolution, upon the 92d Paragraph of their General Letter of the 20th November:

That the Collector General be deſired to obtain as exact an Account as he poſſibly can of the Number of Collaries in the *Calcutta* Pergunnahs, and the Company's Lands, and in the Provinces of *Burdwan*, *Midnapore*, and *Chittagong*, and lay a Return of them before the Board:

That every Collarie be diſtinguiſhed by ſome Mark or Number, as well that they may be diſtinctly known

by

by each Perſon who bids for them at the public Sale, as to prevent any Diſputes when they are delivered over to the reſpective Purchaſers:

That the Collaries be put up to Sale on the 20th of October next, and that the Purchaſers ſhall engage to bring the Salt from the Collaries where it is made, to one of theſe Two public Marts, viz. *Rajah Barry*, *Barnagore*, or ſuch other Places as may hereafter be fixed on, but to either of them as may ſuit their Convenience.

Agreed, That Copy of this Reſolution, and the 92d Paragraph of the Company's Letter, be ſent to the Collector General, that he may put the ſame into Execution; and alſo to the Reſident at the Durbar, deſiring him to recommend to the Adminiſtration at *Moorſhedabad* the ſame Mode of diſpoſing of the Collaries under the Nabob's Juriſdiction, as the Company have preſcribed to us, and to obtain an Account of, and diſtinguiſh in like Manner as we have directed to be done in the Company's Lands, the Number of thoſe Collaries, and furniſh us with the ſame as ſoon as poſſible.

The Duty to be levied on this Trade for the Government, the Regulations and Reſtrictions under which it is to be carried on, in order to prevent Individuals of our own and foreign Nations interfering in it, are the next Objects of our Conſideration, and Points of moſt material Conſequence.

Agreed therefore, before we come to a Determination regarding them, That a Committee be appointed, to conſiſt of Meſſrs. *Cartier*, *Becher*, and *Ruſſell*, to conſider on the reſt of the General Letter relative to this Trade; and that they be requeſted to inform themſelves of every particular Circumſtance which they think may enable us to adopt a Plan, the moſt eligible for carrying on this important Trade, conformably to the Spirit and Meaning of the Company's Orders, and lay the ſame before us as ſoon as they have obtained every neceſſary Information for this Purpoſe.

N° 50.

The 7th of October 1768.

At a Conſultation; PRESENT,
The honourable *Harry Verelſt*, Eſquire, Preſident.
Richard Becher, Eſquire,
James Alexander, Eſquire,
Charles Floyer, Eſquire,
Francis Charlton, Eſquire.

THE Book of ſtanding Orders on the Table;

The Conſultation of the 5th Inſtant read and approved.

The Committee appointed for laying down a Plan, and propoſing Regulations, for carrying on the Inland Trade in Salt, conformably to the Spirit and Meaning of the Company's Orders, having finiſhed their Deliberations on this Subject, lay the ſame before the Board, which were accordingly here read.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Hon. Sir, and Sirs,

We have been favoured with your Secretary's Letter of the 11th ultimo, encloſing the Paragraphs of the honourable Company's General Letter of the 20th November, relating to the Inland Trade in Salt, which you were pleaſed to refer to our Conſideration; deſiring us to inform ourſelves of every Circumſtance, that we thought might enable you to adopt a Plan the moſt eligible for carrying on that Trade, conformably to the Spirit and Meaning of the Company's Orders.

In conſequence of your Directions, we have been making the neceſſary Enquiry; and we now beg leave to lay before you what appears to us beſt calculated for the Purpoſe.

We would recommend, that an *Advertiſement be iſſued*, agreeable to the Company's Orders contained in the 99th and 101ſt Paragraphs of their Letter, *that no Perſon may hereafter plead Ignorance* of them.

An Advertiſement has already been iſſued, relating to the Sale of the Collaries in the Company's Lands; but before they are put up to Sale, the Merchants ſhould be made acquainted, that they will not be allowed to raiſe the Price of Salt at *Calcutta* and *Rajahbaharry* above *Sicca* Rupees 110 per $\frac{8}{9}$ Maunds, of 80 *Sicca* Weight, (which, with the 30 *Sicca* Rupees Duties, is the higheſt Price allowed by the Company) otherwiſe they may hereafter complain, that they advanced in the Price for the Purchaſe of the Collaries, on a Suppoſition that they would not be reſtricted in their Sales of the Salt.

As the honourable Company have only reſtricted the Merchants in the ſelling Price of their Salt at *Calcutta* and *Rajahbaharry*, we have thought proper to ſubmit to you, whether it would not be conducive to anſwer the Spirit of their Orders, if it were recommended to the Country Government to fix the Price of Salt at the principal Markets throughout the Country, in the ſame Manner as is done here and at *Rajahbaharry*, allowing a reaſonable Profit to the Purchaſers from our Marts.

The Creek oppoſite to *Barnegore* (called *Ballee Creek*) recommended by the Court of Directors, we find, from a Survey made by the Maſter Attendant, and one of the honourable Company's Surveyors, as per Mr. *Rennell's* Draft, tranſmitted herewith, to be very proper for lodging the Salt brought up from the *Ingellee*, *Miſadaul*, &c. Diſtricts, and the Company's Lands, as well as convenient for the Merchants, who tranſport it up the Country, to load their Boats; we alſo find *Rajahbaharry*, from a Report made by the Society of Trade's Agent at that Place, very proper for lodging the Salt produced to the Eaſtward.

We find from Enquiry, that the greateſt Quantity of Salt received by the Society of Trade in One Year was Maunds 29,36,420. 6. 10.; *as that was in a remarkable favourable Seaſon, we only took* 28,00,000 *for fixing the Duty ordered by the Company to be collected on the Salt diſpoſed of at* Ballee Creek, Rajahbaharry, and what is tranſported through the Pacheet Paſſes; *the Rate of the Duty on that Quantity to produce* 100,000 *l. Sterl. at the Exchange of* 2 *s.* 3 *d. per Current Rupee, is Sic. Rs.* 27. 5. 10$\frac{1}{2}$; *but in order that the Company may receive the Sum ſtipulated by them, though the Seaſon for manufacturing Salt ſhould be unfavourable, we recommend that the Duty be fixed at Sicca Rupees* 30 *per* 100 *Maunds, to be paid by the Purchaſers.*

We recommend that Mr. *Sykes be deſired to fix on a proper Place for collecting the Duty* upon Salt, that is tranſported up the Country from *Burdwan* and *Midnapore*, through the *Pacheet Paſſes*, and to have proper Chokies ſtationed in all Parts by which Boats may paſs, and Salt be tranſported to a Market, without being firſt lodged at *Rajahbaharry* or *Ballee Creek*; and, in order to prevent, as much as poſſible, Salt being clandeſtinely tranſported, we would have *no Salt moved from the Churs, but with proper Perwannahs*, ſpecifying the Quantity of Salt, and Number of Boats, to be granted by the Country Government

Government, the Chief of the next Factory, or the Collector General, each for the Diſtricts under them.

Weekly Returns of theſe Perwannahs ſhould be tranſmitted to a Perſon, to be appointed at *Calcutta* for that Purpoſe, who is to enter them in a general Regiſter, and we would have Peons ſent with the Perwannahs as at preſent, with the Duſtucks, and a Regiſter kept of the Arrival of Salt, at the different Markets, to be tranſmitted weekly to *Calcutta*, to be entered in the Regiſtry there.

We obſerve that the Company have ordered, in the 100th Paragraph of their General Letter, that Foreign Salt ſhall pay a Duty equal to this Country Salt, we beg leave to point out to you, that Foreign Salt is an Article not allowed to paſs with the Benefit of a Duſtuck, but pays the Company's Cuſtoms at Calcutta, *and the Government's Duty at* Hughley; *if thoſe Duties are increaſed, and at the ſame time Country Salt lowered in its Price, it will be a Diſcouragement in general to Shipping, and may in the End be detrimental to the Company, by their not finding a Vend for the Salt made at* Maſulipatam, *and their Lands on the Coaſt; the levying the Duty ordered* by the Company, will alſo be a great Hardſhip on the Poor of this Country, as they now purchaſe Foreign Salt at a Price from 50 to 60 R^s^ per ° Maunds, leſs than the Salt manufactured in *Bengal*; *and as the Quantity of Foreign Salt imported here, does not prevent the Whole of what is produced in the Country being conſumed, the Company will not ſuffer in their Duties by it; we therefore recommend that no Increaſe be made on the Duty now collected on Foreign Salt.*

We underſtand that Advances were made for the making Salt, before the Advertiſement was iſſued, adviſing that the Collaries would be put up to public Sale; ſuch Advances we think ſhould be made good by the Purchaſer; and we therefore recommend, that it be made known to the Merchants before the Sale; beſides the Sum due to the Merchants for Advances made this Year, there will be, we imagine, outſtanding Balances due, from the Molungees to the Merchants who contracted with them for the Salt of laſt Seaſon; theſe Balances, we are of Opinion, ſhould not fall on the Purchaſers of the Collaries; but as the Merchants will have a Claim for them, it will be neceſſary to publiſh before the Sale of the Collaries, that the Molungees only will be reſponſible to the Merchants for thoſe Balances, and be obliged to anſwer, according to the Cuſtom of the Country, for what appears to be juſtly due from them.

The Collaries in *Burdwan* Province were at the letting of the *Burdwan* Lands, laſt June, rented by the Farmers as Part of their Farms, for a Leaſe of Three Years: Though the Leaſe does not inveſt them with the excluſive Privilege of making the Salt, yet it is doubtleſs, that it was with a View to that Emolument, that they increaſed their Offers for the Lands; and if the Collaries are now deducted from their Farms, they will naturally claim a Deduction from the laſt Increaſe; and we recommend that it be adjuſted with the Farmers before the Sale of the Collaries.

Mr. *Becher*, the Collector General, has acquainted us, that the Farmers of Three of the Pergunnahs have ſent down Remonſtrances; which are tranſlating, and will be laid before you.

In the *Midnapore* Diſtricts, the Collaries are included in the Zemindars Sunnauds; and they have been uſed to look upon them as their own Property; if they are now taken from them, it will be neceſſary either to grant an Equivalent, or allow a Deduction in their Rents; but as we are of Opinion, that it would be ſubverſive of their natural Right, to take the Collaries from them, and therefore impolitic, we would recommend, that the Zemindars be allowed to work them, and be obliged to contract with the Merchants for the Salt that is manufactured, and not to let one Perſon contract for more than the Quantity, which may be limited: That a Liſt of the Contractors be delivered to the Preſident by a certain Day, and tranſmitted by him to the Collector General. We imagine that this Method will anſwer the Company's Intention, equally with the Collaries being ſold at Outcry; and the Merchants who contract, to tranſport it to one of the public Marts fixed on.

Such, Gentlemen, are the Regulations that at preſent appear to us moſt likely to anſwer the Intentions of the honourable the Court of Directors; but as they differ widely from all former Cuſtoms, we muſt leave Time to prove, how far they are practicable, or proper; indeed we can foreſee many Difficulties in putting them into Execution, upon ſo ſhort Notice of an entire Change in the general Syſtem of carrying on this extenſive Trade; nor is it improbable that many Points may have eſcaped us, which on Experience may be found to be material; it was our Intentions on this Occaſion to have collected and digeſted the Opinions of the principal native Inhabitants, which might have poſſibly furniſhed many uſeful Lights; but the ſudden Departure of Meſſrs. *Cartier* and *Ruſſell*, and the Multiplicity of Buſineſs on the Hands of the Gentlemen of the Committee in their other Departments, have not allowed us Time to have the Advantage of ſuch Aſſiſtance; however, we hope, what we now have the Honour to ſubmit to your Conſideration will, with your Amendments, anſwer the End propoſed, until a Twelvemonth's Trial make it more perfect and complete.

We are, with Reſpect,
Hon. Sir, and Sirs,
Your moſt obedient,
humble Servants,

Fort William,
21ſt Sept. 1768.

John Cartier,
Richard Becher,
Claud Ruſſell.

As *the Salt made laſt Year is now moving from the Churs, and no Duty hath yet been eſtabliſhed on it, nor any Regulations made regarding the Diſpoſal of it*, the Board are of Opinion, That previous to their Reſolutions on the Committee's Letter, theſe Circumſtances ſhould be attended to: And the ſame having been maturely conſidered,

Agreed, That we write to the Reſident at the Durbar, to recommend to the Miniſters to iſſue their Orders for putting in Execution the Regulations we propoſe with regard to the Diſpoſal of this Salt, and which are as follow:

That a Duty on it of 30 *Sicca Rupees p.* 100 Maunds be collected at *Houghley* and *Rajahbaharry*; and that the Government's Officers employed in the Collection of this Duty, grant Perwannahs on the Receipt thereof, ſpecifying the Quantity of Salt, the Perſon it belongs to, and the Amount of Duties collected; which ſhall then paſs to the different Marts it may be intended for, free of every other Duty: And that this Duty be collected as the Salt is brought to either of the firſt named Places, by thoſe who import it.

That the ſtricteſt Orders be given to all other Chokies, not to collect any further Duty or Toll on any Salt for which ſuch Perwannahs ſhall be produced; and, to prevent any Smuggling, all Salt attempted to be paſſed without ſuch Perwannahs ſhall be confiſcated.

That the moſt public Notice be iſſued in all Parts, that after the Payment of the above Duty, no other ſhall be collected, under Pain of the ſevereſt Puniſhment. And,

In order that the Intention of theſe Regulations, which are meant ſolely for the Eaſe and Convenience of the Natives, may not be fruſtrated,

Agreed, We recommend to the Reſident at the Durbar, that at the ſame time he propoſes them to the Miniſters, he will alſo moſt earneſtly recommend to them to

prevent, as much as poſſible, a Monopoly at any of the Markets.

As there are frequently Means found by Individuals to convey Salt out of the Provinces of *Midnapore* and *Burdwan*, through the Hills, into *Bahar*; and in order to prevent this Practice,

Agreed, That the Collector General be deſired to write to the *Rajah of Burdwan, to grant Rowannahs* for all Salt that may be ſent through that Diſtrict, on the Perſons to whom it belongs *paying the ſtipulated Duty of Thirty* Sicca *Rupees per* ℥ *Maunds*; and to give public Notice, that all Salt which may or ſhall be found without theſe Rowannahs ſhall be confiſcated. That *the Collector General* be further deſired to iſſue theſe Regulations *to the Reſident at* Midnapore, that the like Precautions may be taken in his Diſtricts, *and to tranſmit them alſo to* Chittagong.

Agreed alſo, That we acquaint the Chief of *Patna* with theſe Regulations; and deſire that he will requeſt the Officers of the Government to take ſuch Meaſures as will moſt effectually prevent any Salt being brought into the Province of *Bahar*, in a clandeſtine Manner, and to ſeize and confiſcate whatever Quantity may by any Means be conveyed into the Province without theſe Rowannahs: And that it be *particularly mentioned to the Reſident at the Durbar, the Collector General and Chief of* Patna, *that theſe Reſtrictions are meant only for the Salt that was made laſt Seaſon, and not that belonging to the Committee of Trade, which will always be diſtinguiſhed by its having had a Duſtuck.*

The Board then proceeded to take into mature Conſideration the Orders and Directions of the honourable the Court of Directors, contained in their Letter of the 20th November 1767, as alſo the Recommendation of the Committee appointed to eſtabliſh a Plan, for the better and more fully putting into Execution the above Orders; and the following Paragraphs were now read, 91, &c. to 104. In anſwer to Par. 91, the Board reſolve, That whatever Plan may be adopted, the Eaſe and Convenience of the Native, the Cheapneſs of Salt in every Part of the Country, the preventing of every Oppreſſion, and the Intereſt of our Employers, in the Preſervation of an equitable and reaſonable Duty, ſhall be their primary Objects.

In the 92d Paragraph of this Letter, the honourable the Court of Directors have thought proper to order the Collaries to be put up to public Sale.

The Board have ever been, and always ſhall be, particularly attentive to the Orders and Inſtructions of the honourable the Court of Directors. They ſhall ſtrictly adhere and conform, as far as lies in their Power, to the Regulations laid down by them, for carrying on this important Trade. And nothing but a thorough Conviction, that too rigid a Regard to their Orders might prove prejudicial to the Intereſt of the Company, could prevail upon, or induce, them to deviate in a ſingle Point from their Commands; they find themſelves however under this Neceſſity, in regard to diſpoſing of the Collaries in the Manner that hath been preſcribed, as it appears from the Extracts of ſome Letters, which the Collector General now lays before us, and are entered after the Conſultation, that they cannot put in Execution this Part of the Plan laid down by the Court of Directors without an actual and conſiderable Diminution of the Company's Revenues in the Provinces of *Burdwan* and *Midnapore*; for in the former Diſtricts, the Farmers who rented the Collaries there, as Part of the Farms, at the laſt general Settlement, on Three Years Leaſes, have very juſt Claims to them, and have already remonſtrated, as appears by the Petitions which the Collector General now lays before us for our Information. In the latter, the Collaries are included in the Zemindars Sunnauds, and have ever been conſidered as their own Property, equally with their Lands and Habitations.

It is therefore evident, that by putting up the Collaries in *Burdwan* and *Midnapore*, at public Sale, we deprive the Farmers of the Privilege of making Salt, and of courſe that Emolument which hath enabled them to increaſe their Offers for the Land; and that ſuch a Deduction from their Farms will conſequently lead them to claim a Deduction from their annual Rents; and that we ſhall take away from the Zemindars in the *Midnapore* Province, what actually forms a Part of their Zemindarries, and from the Profits of which they are principally enabled to pay the Company's Malguzarry, which Liberty the Committee of Trade were particularly attentive to, when acting for the Society.

However, ſuppoſing that Equity would allow of our diſpoſſeſſing the ſeveral preſent Renters of theſe Collaries, yet Juſtice muſt induce us to account to them for the old Balances due from the Molungees, as well as the Advances made to them for the preſent Year; which, for the more accurate Information of our honourable Maſters, we ſhall ſtate from what they have already experienced in their *Calcutta* Lands, as ſtands on the Proceedings of the Committee of Lands. When it was deemed proper to eſtabliſh thoſe Collaries on a new Syſtem, it was thought equitable, that the old Balances, due from the Molungees to the former Renters, ſhould be firſt made good; the Accounts were accordingly delivered in, and, notwithſtanding a rigid Scrutiny, amounted to no leſs than Rupees 5,33,045. 11. 3: Now ſuppoſing the ſame to be done in *Burdwan, Midnapore*, and *Chittagong*, and the Government's Lands, and we eſtimate the firſt Claims of the whole on a Proportion with the *Calcutta* Lands, it will ſtand thus; if an annual Product of Six Lacks of Maunds of Salt (the Quantity calculated to be made on theſe Lands) have formed a Debt of old Balances, of Rupees 5,33,045. 11. 3, what will the Remainder Produce on the other Lands, eſtimated at 22 Lacks, yield? Anſwer, The Sum of Rupees 19,54,500. 14. 6, which muſt be accounted for, ſhould the Orders in the above 92d Paragraph, for publicly diſpoſing of the Collaries, be put into Execution. The Eſtimate we judge to be conſiderably below the Demands that would be made for outſtanding Balances, ſhould the Collaries be put up to Sale, from the very unfavourable Seaſon of laſt Year, owing to the conſtant Rain that fell, which prevented the Molungees working out Half the Advances made them the former Year for that Purpoſe.

The Increaſe of Revenue made on the Calcutta *Collaries fictitiouſly reimburſed the Company the Amount paid by them fictitiouſly, becauſe the ſame Increaſe might have been made, and the Company have reaped that Advantage, had no Balances have been to be paid. The Collaries in every other Part, have already kept pace in the Increaſe of their Rents as the above:* How then are the Company to be reimburſed this Sum? The Duty they have directed to be levied, does already amount to 30 Rupees per ℥ Maunds; a further Tax muſt deſtroy the Directors grand Objects, the Eaſe and Convenience of the Native, by enhancing the Price of Salt: Another very material Objection to the above Orders of our Maſters, is, the Infringement of the Liberty of the Molungees, which has been too greatly apprehended by themſelves, as ſet forth in their Petitions on the Publication of our Intentions of a Sale of the Collaries. The Sale of any Spot of Land, for the working any particular Number of Collaries, cannot anſwer any Purpoſe, unleſs we inſure to the Purchaſer the Service of thoſe who are to work them; and ſhould ſuch Men offer as are obnoxious to the Molungees, how are they to be ſupported? Force muſt oblige them to the Work, or the Purchaſer fall ſhort in his Rents.

For theſe Reaſons, therefore, it is the unanimous Opinion of the Board, That the Collaries in theſe Diſtricts ſhould not be put up to Sale: An Opinion that they are the more inclined to, from the Conſideration, that though they cannot act up to the literal Orders of the Court of Directors without an evident Diſad-

vantage

vantage to the Company, yet that they ſhall not deviate from the Spirit and Meaning of them: and that by the Regulations they now propoſe for carrying on the Salt Trade, they ſhall be enabled to put it on an equitable and juſt Footing, as the Court of Directors have propoſed, without ſubjecting them to the Inconveniencies that they have here pointed out; and theſe Regulations are, 1ſt. That every Zemindar, or Landholder, whoſe Churs on Collaries are granted to him by Sunnaud; and alſo, all Farmers on Leaſe, ſhall continue to enjoy the Benefit of working them, but they ſhall be reſtricted by Bond and Penalty, not to diſpoſe of a larger Quantity than Maunds 50,000 to any one Purchaſer; *they are to keep an Account of every Sale, which muſt be weekly tranſmitted to the Suddahr, or Head Cutcherries of* Burdwan, Midnapore, *and* Chittagong, *there to be recorded; and Reference made on any Scrutiny which may be deemed neceſſary in regard to Perſons, Quantity, or Price, which may accrue, to prevent Monopolies.*

2d. That an entire Freedom be granted to all other Merchants, Natives of the Country, of the Caſts of Moors, or Gentoos, for renting and working all other Collaries wharever, provided no one Perſon, directly or indirectly, makes a larger Quantity than Maunds 50,000. The reſtricting in Quantity we deem more conſonant to the Wiſhes of our Maſters, than in Collaries, they being of ſuch different Sizes as to yield from 100 to 300 Maunds each; and in order to encourage the Molungees to their Duty, to diffuſe among the Merchants this Liberty, and to prevent Confuſion or Diſputes one with another, every *Merchant muſt engage himſelf in his Service the Molungees, whom he muſt bring to the neareſt public Cutcherry, to be examined whether they are free from all other Engagements,* and it is voluntary that they themſelves enter into his Service; when their *Names and Reſidence muſt be regiſtered, with the Name and Reſidence of the Merchant to whom they engage*; which Engagement is to laſt for One Year only: And the Zemindar of each Diſtrict is directed to lend every Aſſiſtance to ſecure to ſuch Merchants the attentive Service of ſuch Molungees, and again to ſee that the Merchant ſtrictly conforms to his Engagements with the Molungees; and in caſe any one Merchant ſhould ſeduce or attempt to ſeduce any Molungee from another Merchant, he ſhall be fined as the Caſe may merit. *The Molungees thus engaged for One Year, ſhall not be liable, after the Expiration of that Time, to be called upon for further Services by the Merchant, unleſs voluntarily, and for no Balances whatever, after the Expiration of the approaching Seaſon: But in Conſideration of the very heavy Balances due from the Molungees to the Merchants, on Account of the laſt Year's Advances, they are to have the Preference of the Molungees Services for this Seaſon.——The above Regiſter of Merchants and Molungees to be ſent weekly to the ſeveral Head Cutcherries, in order that public Licence may be granted to the Merchant for entertaining the Molungees regiſtered.—The Officer of each Diſtrict is alſo to keep an Account of all Salt made therein, and by whom, and to ſend the ſame to the Head Cutcherry, there to be recorded weekly; and it* is ſtrictly recommended to prevent, as much as poſſible, any one Family or Set of Merchants combining together, or in any Shape eſtabliſhing a Monopoly.

3dly. *No Salt to be removed from any Chur without a Rowannah from the Reſident or Collector General, ſpecifying the Proprietor's Name of ſuch Salt, the Quantity and Number of Boats in which it is tranſported by Water; if by Land, then the Number of Bullocks, and by whatever Means elſe it is tranſported.*

That *weekly Returns of the Rowannahs,* granted by the Collector General, ſhall be *tranſmitted to and entered by him in a General Regiſter; and that* Peons ſhall be ſent with the Rowannahs as at preſent with the Duſtucks, and *a Regiſter kept of the Arrival of Salt at the different Markets in the Company's Lands, to be tranſmitted weekly to the Collector, to be entered in his Regiſter.*

If any Boats are found *ſmuggling Salt,* the ſame to be confiſcated to the Government, Boat and Salt; and any Boat having Salt on board, hoiſting Engliſh Colours, pretending to an Engliſh Duſtuck, or having more Salt on board than ſpecified in the Rowannah, ſhall be *liable to Confiſcation,* together with the Cargo, and the Nabob's Miniſters will ſeize the ſame as forfeited to the Government.

That all Salt produced at *Ingelee, Myſadaul,* &c. Diſtricts, and the Company's Lands, ſhall be carried to and landed at *Ballee Creek,* which is found upon a Survey by Mr. *Rennell* to be a very proper Place; and that all Salt produced to the Eaſtward ſhall be brought to *Rajahbaharry,* which hath alſo been reported to us very proper for lodging the Salt at.

That the Sum of 30 Sicca *Rupees per* 100 *Maunds ſhall be the Duty to be collected from the Importer on all Salt brought to* Ballee Creek, *or* Rajahbaharry, *in order to ſecure to the Company the ſtipulated Revenue of £.* 100,000, *which,* upon a Calculation, *this Duty will afford, even ſhould the Seaſon prove unfavourable for manufacturing Salt.*

The Board agree in Opinion with the Committee, That the Price of Salt at theſe two Places ſhould not exceed more than 110 Sicca Rupees per 82 Maunds. But as we have reſolved the Duty of 30 Sicca Rupees per 82 Maunds, ſhall be levied from the Importer, and not the Purchaſer;

That the Price of Salt ſhall be fixed at 140 Sicca Rupees per 82 Maunds;

That *no Increaſe of Duty ſhall be made on what is now collected on foreign Salt, for the Reaſons aſſigned by the Committee.*

As theſe Regulations are formed with the ſtricteſt Regard to the Eaſe and Convenience of the Native, and ſuch as we judge will enable them to carry on this important Trade on the eaſieſt Terms, and the leaſt liable to Oppreſſions:

Agreed, That we *tranſmit a Copy of thoſe for the laſt,* as well as the enſuing, Seaſon *to the Reſident at the Durbar,* and deſire him to recommend to the Miniſters to adopt and follow the ſame.

Agreed alſo, That the Regulations for the enſuing Year be tranſmitted to *Patna, Dacca,* and *Coſſimbuzar.* And,

Ordered, That the *Collector General be furniſhed with a Copy of the Conſultation, in order that he may iſſue the ſame in the Diſtricts under his Inſpection.*

As there are ſtill *ſeveral Matters unadjuſted by the Committee of Trade, and Balances to be collected on Account of the Society, which renders it neceſſary that the Committee ſhould ſubſiſt for ſome Time longer, and as there are two Vacancies by the Abſence of Meſſrs.* Cartier *and* Ruſſell;

Agreed, That one of them be filled by Mr. Charlton.

Agreed alſo, That he be appointed a Member of the Committee of Aurungs, Military Paymaſter General, and Mint Maſter; and that he take Charge of theſe Offices the Firſt of next Month: And

Ordered, That the Secretary tranſmit him his Appointments.

(Signed)

H. Verelſt,
Richard Becher,
James Alexander
Charles Floyer,
Francis Charlton.

To *Thomas Rumbold,* Eſquire, Chief of *Patna.*

Sir,

[Inland Letters ſent, N° 136.] Incloſed we tranſmit you a Copy of ſome Regulations we have this Day made, regarding the Diſpoſal of the Salt made laſt Year, and the Duty to be collected on it; and we deſire that you will earneſtly recommend to the Officers of the Government at *Patna,* to have theſe Regulations ſtrictly attended to. But we muſt here obſerve to you, that *theſe Reſtrictions are meant*

meant only for the Salt that was made laſt Seaſon, and not for that belonging to the Committee of Trade, which will always be diſtinguiſhed by having had a Duſtuck.

Fort William, We are, *&c.*
7th October 1768.

To *Francis Sykes*, Eſquire, Reſident at the Durbar.

Sir,

[Inland Letters ſent, N° 137.] Incloſed we tranſmit you a Plan we have this Day laid down for conducting the Inland Trade in Salt for the enſuing Seaſon, in conſequence of the Orders of the honourable Court of Directors, in their Letter of the 20th November 1767. And as the Regulations we have herein propoſed, are formed with the ſtricteſt Regard to the Eaſe and Convenience of the Natives; as they are ſuch as we judge will enable them to carry on this important Trade on the eaſieſt Terms, and the leaſt liable to Oppreſſion; we deſire that you will earneſtly recommend to the Miniſters to adopt this Plan in Juriſdiction of the Nabob's Government. We alſo deſire that you will recommend to them to carry into Execution, the Regulations which we have likewiſe incloſed regarding the Salt made laſt Year; and we muſt here obſerve to you, that *theſe Reſtrictions are meant only for the Salt that was made laſt Seaſon, and not that belonging to the Committee of Trade, which will always be diſtinguiſhed by having had a Duſtuck.*

Fort William, We are, &c.
7th October 1768.

To *Thomas Rumbold*, Eſquire, Chief, &c. Council at *Patna.*

Gentlemen,

[Inland Letters ſent, N° 138.] Incloſed we tranſmit you a Plan we have this Day laid down for conducting the Inland Trade in Salt for the enſuing Seaſon, in conſequence of the Orders of the honourable the Court of Directors, in their Letter of the 20th November 1767; and deſire that you will pay the ſtricteſt Regard and Attention to the Regulations we have herein propoſed, and ſee that they are ſtrictly conformed to, as far as lies in your Power.

Fort William, We are, &c.
7th October 1768.

N° 50.

Fort William, the 7th October 1768.

At a General Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident.
Richard Becher, Eſquire,
James Alexander, Eſquire,
Charles Floyer, Eſquire,
Francis Charlton, Eſquire.

Extracts of Letters from the Reſidents of *Burdwan* and *Midnapore* to the Collector General, in Anſwer to the Orders tranſmitted to them, to give public Notice, that the Collaries in thoſe Diſtricts would be ſold at public Outcry, on the 20th October 1768, in conformity to the Orders the Collector General received from the Preſident and Council upon that Subject, under Date the 11th Auguſt.

From Mr. *John Graham*, Reſident at *Burdwan*, under Date 20th Auguſt 1768.

The Advertiſement in relation to the Salt Trade is drawing up, and ſhall be publiſhed this Day, and the Liſt of the Collaries within this Province ſhall be ſent you as ſoon as poſſible. The further Directions that you promiſe me before the Day of Sale, will, I hope, be full and explicit, ſo as to direct how the Balances due to the Contractors of laſt Year, and the Advances that may have been already made in this, are to be ſettled and made good; alſo, in what Manner the Objections and Claims of the Farmers are to be anſwered, who rented thoſe Collaries as Part of their Farms, at the laſt General Statement, on Three Years Leaſes. Theſe Leaſes do not by any Means inveſt them with the excluſive Privilege of making the Salt, but it is doubtleſs with a View to that Emolument that they increaſe their Offers for the Lands; and now that the Collaries are to be deducted from their Farms, they will naturally be led to claim a Deduction from the laſt Increaſe.

September 9th.

The Farmers of the Diſtricts where the Collaries are ſituated, have preſented Petitions to me, ſetting forth the Infringement on their Engagements, and the Prejudice to the Buſineſs of their Farms, that will reſult from the Reſolution of putting the Salt Pans up to public Sale; I have promiſed that I would ſubmit them to your Conſideration, and you will find them accordingly here encloſed. As far as I am Maſter of the Subject, their Arguments I own carry Weight with me, and the Rajah's Officers have repeatedly expreſſed themſelves to me in the ſame Terms; as to the Detriment they think the introducing a double Authority over the Ryotts will be productive of to the Revenue of that Part of the Province, they mention a parallel Caſe in the Adminiſtration of Rajah *Manickchund*, who actually rendered the Salt Pans of the *Mundligaut* Pergunnah a diſtinct Farm from the Lands, but before the End of Three Years, was glad to re-unite them, and obliged to admit a Deduction of Rupees 56,000 for the Damage the Diſtrict had ſuſtained; owing to the ſame Perſons occupying the double Profeſſion of Ryotts and Molungees, as ſet forth in the Petition of the preſent Farmers.

From Mr. *George Vanſittart*, Reſident at *Midnapore*, under Date 22d Auguſt 1768.

I know not whether the Court of Directors, in their Orders concerning the Salt, have been aware, that the Collaries in the *Midnapore* and *Jallifore* Provinces are included in the Zemindars Sunnuds, or whether they think thoſe Sunnuds may be juſtly diſpenſed with; if the latter, the Zemindars have only to ſubmit, but that they will not do it, I imagine, without giving me a good deal of Trouble firſt with their Complaints; if the former; might not anſwer the Purpoſe of diffuſing the Salt amongſt as many Hands as poſſible be anſwered by an Order being publiſhed, that no one ſhould contract for above a limited Quantity; that a Liſt of all the Contractors ſhould, on a certain Day, be delivered into the Reſident, and tranſmitted to the Collector General; and that the Contractors ſhould engage to carry the Salt to one of the public Marts which have been fixed upon.

September 14th.

Several Petitions have been delivered to me by the Zemindars, in conſequence of the Orders for putting up the Collaries to Outcry. Their Contents are ſuch as I cannot myſelf give them any Anſwer to; I purpoſe therefore to tranſmit them all for your Obſervation and Directions, together with the Liſt of Collaries, a few Days hence.

October 3d.

Encloſed I tranſmit you a Liſt of the Collaries in the Provinces of *Midnapore* and *Jallifore*, and, in order to convey a clearer Idea of their Produce, I have divided them into Three Claſſes. In the Firſt are comprehended all ſuch as uſually yield 200 Maunds, or upwards; in the Second thoſe which uſually yield between 200 and 150, and in the Third thoſe which yield leſs than 150. I likewiſe encloſe for your Obſervation, a Petition which I received from the Zemindars of *Beercool*; Petitions on the ſame Subject have alſo been preſented to me by the other Zemindars, but as their Purport is entirely the ſame, it is needleſs to trouble you with them. The following

lowing you will obſerve to be the Subſtance of what they plead in their Behalf: "That the Collaries form a Part "of their Zemindaries, are included in their Sunnuds, "and have ever been conſidered as their own Property; "that it is merely by the Profits thereof they are "enabled to pay the Company's Malguzarry; that "conſiderable Quantities of Salt are due from them to "different Merchants, and large Sums of Money have "been lent them upon the Credit of their Collaries; "and that if their Collaries are now taken from them, "it will be totally out of their Power either to pay "their Revenue, fulfil their Contracts, or ſatisfy their "Creditors." I requeſt to be favoured with your Directions on theſe Circumſtances, and likewiſe regarding the Conduct neceſſary to be obſerved with reſpect to the Molungees. The ſame People being Ryotts of the Zemindars, and employed in the Buſineſs of Cultivation, as well as that of making Salt, many Diſputes will probably ariſe concerning them, between the Zemindars and the Purchaſers of the Collaries.

The Purport of Two Petitions delivered to the Collector General by the following *Burdwan* Farmers.

Callipurſaud Mozundar, Farmer of the Pergunnah *Calloor*.

Kiſnaram Roy, Farmer of the Pergunnah *Barace*.

The Petitioners repreſent, That they took the above Pergunnahs to farm at the Pooneah held in June laſt, for a Term of Years; that in theſe Farms both the Collary and Mall Revenues were neceſſarily included, as well becauſe it has ever been cuſtomary, as that at ſome Seaſons the Collary Grounds are cultivated for Paddy and other Grain; that in Reliance the Collary Grounds would not be ſeparated from their Farms, and the Salt Trade being laid open laſt Year, very conſiderable Advances had been made by the Merchants to the Molungees; ſo that the re-letting the Collaries in the Manner propoſed will not only manifeſtly injure both the Merchants and Farmers, but will alſo greatly oppreſs the Ryotts, and occaſion a Deſertion of the Molungees, which muſt ſenſibly affect the honourable Company's Revenue: Wherefore they pray their Caſe may be taken into Conſideration.

To *Richard Becher*, Eſquire, Collector General.

The humble Petition of *Shibnarain Chaturgy*, Farmer of *Mundligaut* Pergunnah, in the Province of *Burdwan*,

Sheweth,

That at the Pooneah held in June laſt Year, your Petitioner took the above Pergunnah to farm, together with *Govindpore*'s Mall, the Mahal Shair, and Salt Collaries belonging to it; all which he had a Grant for Three Years: That in Auguſt following, public Proclamation was made by the Reſident, that all the Salt Collaries in the Province of *Burdwan* were to be ſold at public Outcry, to the beſt Bidder, the 20th October, in Lots, conſiſting of Five Collaries each; that in conſequence, the 14th of Auguſt, Three Gomaſtahs were ſent by the Reſident to take an Account of the before-mentioned Collaries included in your Petitioner's Farm, a Practice altogether unprecedented, as the Farmers having heretofore ever been accuſtomed to place an entire Faith and Confidence in the Gentlemen's Grants and Agreements, always concluded their Farms to be ſecured to them, whilſt no Mal-conduct could be laid to their Charge.

Your Petitioner further repreſents, That the Collary and Mall Rents of his Farm have always been conſidered as inſeparable, the ſame Ryott holding both Grounds, and paying the Rent thereof to one Farmer; and this Uſage being of long Standing, your Petitioner apprehends the Ryotts will not eaſily be prevailed upon to hold the Mall diſtinct from the Collary Farms, at leaſt compulſive Meaſures muſt be uſed, the Conſequence of which will be a conſiderable Deſertion of the Ryotts, and Diminution of the honourable Company's Revenue.

Your Petitioner therefore humbly prays, That you will be pleaſed to take his Caſe into Conſideration, and render him Juſtice. And Your Petitioner will ever pray, &c.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council of *Fort William* in *Bengal*.

The humble Petition of the Salt Molungees of *Hattiagur*, *Burridhatty*, *Moora Gaſſah*, *Muddenmull*, *Shawpore*, *Azemabad*, &c. Twenty-four Pergunnahs belonging to the honourable Company,

Humbly ſheweth,

That, in former Times, when the ſaid Pergunnahs belonged to the black Zemindars, your Petitioners commonly uſed to receive Money on Salt from the Merchants at your Petitioners own Accord. In the ſame Manner they continued for ſome Years after the ſaid Pergunnahs belonged to the honourable Company, and alſo after the ſaid Salt Pans, or Collaries, were taken into the Gentlemen's Hands, who laſt Year quitted the ſaid Collaries; ſince which your Petitioners expected to carry on their Trade in the ſame Manner as aforeſaid, to receive Money from whom they thought proper: But your Petitioners being informed that your Honour, &c. Council, are willing to divide the Salt Pans among ſeveral Merchants, and likewiſe to put up the ſaid Collaries at Outcry by Lots, at Five Collaries in a Lot; in ſuch Caſe, your Petitioners are ſure to be ruined by the Merchants, who will not only make your Petitioners their Slaves, but all your Petitioner's Families. Therefore, if your Honour, &c. Council think proper to divide the Salt Collaries among the Merchants, amd put them up at Outcry, your Petitioners have no Objection to it; but that the ſaid Merchants be ordered to employ in their Service only ſuch Molungees as may willingly accept of their Money, and that they be not permitted to force your Petitioners.

And your Petitioners, as in Duty bound, ſhall ever pray.

To the honourable *Harry Verelſt*, Eſquire, Preſident, and Governor, &c. Council.

The humble Petition of the Salt Merchants,

Humbly ſheweth,

That your Honours have been pleaſed to advertiſe the Sale of the Collaries, Five in a Lot, and no Perſons to have above Thirty Lots; whereas it formerly was the Cuſtom that the Molungees ſhould contract with whom they pleaſed to make their Salt, and thoſe that had Balances on them, uſed to take leſs Money for the Year following to make Salt, and pay off what they could; and ſome of the Molungees uſed to make Salt themſelves, and ſell to the Merchants, which was advantageous both for the Molungees and the Merchants; and formerly, the Rent for every Collary was about Six or Seven Rupees, but your Honours have increaſed it to Thirty Rupees per ℔ Maunds, and Servants Pay for Six Months, Seven Rupees, which was not ſufficient for them. The Molungees, and Servants, never ſerved willingly, but by Force; for which Reaſon, there was not ſo many Collaries as in former Times. But now as the honourable Company have been pleaſed to beſtow this Contract on the Natives, laſt Year we advanced Money, but by the Rains the Molungees could not give all, and a great Balance remained on them; and for this Year we were obliged to advance ſome more Money for their Maintenance, and making Salt again. And now as your Honours have advertiſed that the Collaries will be ſold, if ſo, it will entirely ruin us. Again, we are

further informed, that your Honours will fix a Price of Salt for Sale; but as according to every Year's Production, ſo the Price ſettles ſome Years more and ſome leſs, if your Petitioners ſell by the ſettled Price, we ſhall be ruined.

Therefore your Petitioners humbly implore, That your Honours may be pleaſed to take our Caſe into your ſerious Conſideration, and order that the Salt Contracts may continue as before, both for making and ſelling it.

And Your Petitioners, as in Duty bound, ſhall ever pray.

N° 51.

Extract of General Letter from *Bengal*, dated 23d of November 1769.

Par. 18. IN the 107th Paragraph of our Letter of the 25th September laſt, we had the Pleaſure to acquaint you, that the Balance of the Account of the Society of Trade A. amounting to C. Rupees 1,37,121, had been paid into your Treaſury; and we have now the Honour to encloſe you Copies of their Accounts.

Extract *Bengal* General Conſultations, dated 3d October 1769.

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier, Eſquire,
Brigadier General *Richard Smith*,
James Alexander,
Claud Ruſſell, and
Charles Floyer, Eſquires.

Read the following Letter from the Society of Trade A.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council, *Fort William*.

Honourable Sir, and Sirs,

We have now the Honour to encloſe to you the following Accounts, relating to the Duties on Salt and Beetle Nut, from the Society of Trade A.

Account of Salt received by the Society of Trade A.

General Invoice of Beetle Nut purchaſed by the *Dacca* Factory, Account the Society of Trade A.

General Invoice of Beetle Nut purchaſed by the *Chittagong* Factory, Account the Society of Trade A.

Account current the honourable Company with the Society of Trade A.

You will obſerve, from the laſt-mentioned Account, that the Duty on Salt is 35 per Cent. valuing the Quantity received at 90 *Arcot* Rupees per Maund; and that the Duty on the Beetle Nut is 10 per Cent. on the prime Coſt, which are the Terms fixed by the honourable Board for the firſt Year's Concern. The Balance now due is Current Rupees 1,37,121, which we requeſt you will order to be received into the Treaſury. This, Gentlemen, will finiſh the total Amount of Duties on the firſt Year's Account; on the ſecond, the Society have paid Rupees 4,00,000; and the Reaſon a greater Proportion of the Duties on the Second Year's Account has not been paid, is owing to the Difficulty we find in collecting the very large outſtanding Balances due to the Society.

We are, with Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient Servants,

Fort William, Auguſt 26, 1769.

Signed { *John Cartier*, *Claud Ruſſell*, *Charles Floyer*.

Ordered, That the Accounts encloſed in the Society of Trade's Letter be entered after the Conſultation.

ACCOUNT of Salt received by the Society of Trade A.

At *Rajabaharry*	Maunds of 82 *Sicca* Weight,	5,62,437	17	13
At *Chittagong*	Ditto	1,05,991	39	12
At *Nullua*	Ditto	6,90,136	25	0
At *Gogodonga*	Ditto	96,205	28	0
At *Calcutta*	Ditto	11,15,191	26	0
At *Barrepoor*	Ditto of 85 *Sicca* Weight	46,604	25	0
At *Coolburia*	Ditto of 82 Ditto	82,572	17	0
At *Culnea*	Ditto	2,00,946	24	8
At *Anundpoor*	Ditto	66,341	7	6
At *Mundlegaut* and *Gallaut*	Ditto	1,91,570	11	7
At *Backergunge*	Ditto	14,549	21	7
	Maunds	29,72,548	3	5

Fort William, 26th Auguſt 1769.

Errors excepted.

Signed *John Cartier*, *Claud Ruſſell*, *Charles Floyer*.

GENERAL INVOICE of Beetle Nut purchaſed by the *Dacca* Factory, Account the Society of Trade A.

Beetle Nut. Purchaſed at different Prices; viz.

		D.	M.	R.						D.	M.	R.
Summunder	-	41,254	7	8	a 2 12 0	per Maund,		1,13,449	0	3		
Ditto	- -	7,783	6	8	a 2 11 0	Ditto	-	20,917	9	0		
Ditto	- -	53,899	5	0	a 2 10 9	Ditto	-	1,44,011	11	6		
Ditto	- -	1,284	3	0	a 2 10 0	Ditto	-	2,845	11	3		
Ditto	- -	4,353	20	0	a 2 9 3½	Ditto	-	11,229	0	3		
Ditto	- -	427	0	0	a 2 4 0	Ditto	-	943	13	0		
											2,93,396	13 3
Maunds		1,08,803	2	0								
Received		1,372	20	0	from the Zemindars.							
		1,10,175	22	0						Duſs. Maſs. Rs.	2,93,396	13 3
Deduct dried up Maunds of 82 *Sicca* Wt.		5,508	30	0								
		1,04,666	32	0								

Errors excepted.

Fort William,
Auguſt 26th 1769.

(Signed)
John Cartier,
Claud Ruſſell,
Charles Floyer.

GENERAL INVOICE of Beetle Nut purchaſed by the *Chittagong* Factory, Account the Society of Trade A.

		D.	M.	R.						D.	M.	R.
Beetle Nut purchaſed	-	47,260	38	10	a 2 10 3	per Maund,		1,24,798	7	6		
Received from the Pickars, as cuſtomary Allowance,		785	23	14								
		48,046	22	8								
Deduct dried up	- -	2,201	3	0								
		45,845	19	8								
Purchaſed Maunds	1,970	-	a 3	7	per Maund,	6,771	14	0				
	40	-	a 3	4	Ditto	130	0	0	6,901	14	0	1,31,700 5 6
		2,010	0	0								
Maunds of 82 *Sicca* Weight		47,855	19	8						Duſs. M. Rs.	1,31,700	5 6

Errors excepted.

Fort William,
Auguſt 26th 1769.

(Signed)
John Cartier,
Claud Ruſſell,
Charles Floyer.

Dr The honourable Company in Account with the Society of Trade A. C^r^

1766, September 14.	To Cash paid		200,000 — —	By Duty on Salt received at sundry Places, as per Account.		
1767, October 8.	To Ditto		250,000 — —	Maunds 29,72,548 3 5, valued by Agreement at A. Rs. 90 per ° Maunds	26,75,293 4 6	
1768, April 8.	To Ditto		350,000 — —	at 35 per Cent. — — — — A. Rs.		9,36,352 10 3
1769, May 31.	To Ditto		120,000 — —	Batta, at 8 per Cent.		74,908 3 3
			920,000 — —			10,11,260 13 6
	To Balance		137,121 — —	By Duty on Beetle Nut purchased by the *Dacca* Factory, as per Account, Maunds of 82 *Sicca* Weight 1,04,666 32 0		
				Prime Cost, D. M. Rs.	2,93,396 13 3	
				At 10 per Cent. — —	29,339 11 0	
				Deduct 1 per Cent. to make *Arcot* Rupees — —	280 8 —	
					29,049 3 —	
				Batta, at 8 per Cent.	2,323 15 —	
						31,373 2 —
				Purchased by the *Chittagong* Factory, as per Account. Maunds of 82 *Sicca* Weight 47,855 19 8		
				Prime Cost, D. M. Rupees	1,31,700 - 5 6	
				At 10 per Cent. — —	13,170 — 6	
				Batta 10 per Cent. — —	1,317 — —	
						14,487 0 6
						45,860 2 6.
	Current Rupees		10,57,121 — —		Current Rupees	10,57,121 — —

Fort William, August 26th 1769.

Errors excepted.

Signed,

John Cartier,
Claud Russell,
Charles Floyer.

Extract of General Letter to *Bengal*, dated 10th April 1771.

135. We have likewiſe received the Copies of the Accounts from the Society of Trade, reſpecting the Sale of Salt and Beetle Nut; and in looking into the Account Current of that Society with the Company, dated 26th of Auguſt 1769, we obſerve, that the Balance due for the Duties on thoſe Articles is there made to be Current Rupees 1,37,121, as you adviſe us in your Letter of 25th September 1769, per *Ankerwyke*: But upon a cloſer Examination of the ſeveral Sums in the Debit of that Account, there appears to have been an Omiſſion of Current Rupees 2,20,000; which Sum, on your Treaſury Accounts and General Books, is entered, as paid in February 1768, by Mr. *Lawrell*, Secretary to the Society; in which Caſe, inſtead of the before-mentioned Balance being due at the cloſing of that Account, you had then received into your Treaſury the Amount of Current Rupees 11,40,000, being Current Rupees 82,879, more than the whole Amount of Duties ſet forth.

136. On your Treaſury Accounts for September 1769, there is a further Entry of Current Rupees 31,000; this we apprehend, with the above Surplus, may have been in Part of a new Account; which Matter you muſt explain to us; and alſo, why no Receipts are found on the General Books, ending April 1769, for the Duties on Salt and Beetle Nut.

Extract of *Bengal* General Conſultation, the 31ſt March 1772.

Received the following Letter from the Society of Trade:

To the honourable *John Cartier*, Eſquire, Preſident and Governor, &c. Council.

Gentlemen,

We have received the Extract from the honourable the Court of Directors General Letter, under Date the 10th of April 1771, relative to the Duties on Salt and Beetle Nut, from the Society of Trade to the honourable Company.

The Balance due to the honourable Company, the 26th Auguſt 1769, amounting to Current Rupees 1,37,121, was from Society A, and was diſcharged in Two Payments as follows:

1769. September 13	- -	31,000
1770. March 29	- - -	1,06,121
		1,37,121

The ſuppoſed Omiſſion of Current Rupees 2,20,000, paid the 3d February 1768, was in Part of the Duties due from Society B, but has not been diſtinguiſhed in the Treaſury Books, as received from the Society of Trade B; which has occaſioned the Miſtake.

The following Payments have ſince been made from Society B, viz.

1769. May 31, at *Muxadavad*	-	1,80,000
1770. May 31	- - -	25,000
1771. June 18	- - -	90,000
		2,95,000

We are, &c.
(Signed)

Fort William, March 3, 1772.

John Cartier.
Wm Alderſey.

Agreed, It be mentioned in our next Advices to Europe.

Extract of *Fort William* Conſultation, 13 April 1772.

The Preſident lays before the Board a Letter received from the Secretary to the Committee of Trade, as follows:

To the honourable *John Cartier*, Eſquire.

Honourable Sir,

I am ordered by the honourable the Committee of Trade, to requeſt you will obtain Permiſſion of the honourable Board, for *Gocul Goſaul's* Attendance on the Collector General to be diſpenſed with for Four Months, that he may be at Liberty to ſettle and adjuſt his Accounts with many of the Merchants, who have purchaſed from him large Quantities of the Committee's Salt, which they have not yet paid for; by which the honourable Company are prevented receiving their Duties to a conſiderable Amount, and the Proprietors are great Sufferers.

I am, &c.
(Signed)
David Kellican,
Secretary to Comm. Trade.

13 April 1772.

Agreed, The Secretary be directed to ſend a poſitive Order to Mr. *Holme*, the Collector of the 24 Pergunnahs, to the Purport required; and to permit *Gocul Goſaul's* Naib to officiate for him during his Abſence.

N° 52.

Extract of a Letter from the Governor and Council of *Fort St. George*, to the Governor and Council of *Fort William*, dated 20th July 1767.

THERE will be at *Mazulipatam*, in the enſuing October, about 600,000 Maunds of Salt belonging to the Company, which cannot be ſold at that Place, and is a Staple Commodity at your Settlement; it will therefore be rendering a very eſſential Service to our honourable Maſters if you can diſpoſe of it at public Outcry, or by Contract; on Condition that it be delivered by Weight or Meaſure at the Pans, and the Company pay the Expence, and furniſh the Means of tranſporting it on board ſuch Veſſels as the Purchaſers may ſend for it; the Amount of the Contract or Sales to be paid into your Treaſury, on Advice from the Chief and Council at *Mazulipatam* of the Quantity they have delivered. We requeſt your Honour, &c. will acquaint us, as ſoon as poſſible, how far the Scheme may be practicable.

Extract of Letter from the Governor and Council of *Bengal*, in Anſwer to the above, dated the 26th Auguſt 1767.

We are ſorry, Gentlemen, we cannot perceive with you the Advantages which the Company would derive from your Propoſal, of offering to public Sale in *Calcutta* ſo large a Quantity of Coaſt Salt, as Six Lacks of Maunds.

It cannot be expected there will be Bidders beyond the Power of Conveyance; and double the Tonnage uſually employed in the Trade of the Two Preſidencies, would be inſufficient to bring down the Quantity mentioned; as long as Salt will produce a Profit at this Market, and Shipping can be found, you will have Purchaſers without theſe. We cannot imagine that any

Perſon will offer to contract, nor would it be juſt either to the Company, the Society of Trade here, or to the Merchants, who have purchaſed from the Society, to make Publication of ſo large an Import.

Some evident Advantage indeed ought to ariſe to the Company, before we determine upon a Meaſure which will immediately affect the Sale of the Society's Stock, from whence the Company receive Duties to the Amount of Twelve Lacks of Rupees.

By ſuch Publication made here, the private Merchants, who have bought on the Faith of the ſaid Society, and the Board, would find themſelves diſappointed of the very moderate Profit to which they are limited by the Articles of their Agreement; and a poſitive penal Deed, executed between the Company and the Proprietors of the Inland Trade, would be violated in a Manner injurious to both, without producing a ſingular equivalent Advantage to either.

For what is the Capital in queſtion upon Six Lacks of Maunds? About 60,000 Rupees will ariſe to the Company, ſuppoſing the Whole ſhould be taken at Contract; whereas, if Tonnage can be found for One Fourth of that Quantity, an equal Benefit will accrue by your tranſporting it to this Market on Account of the Company, and with this peculiar Advantage, that it may be done without Injury to Individuals, and without Breach of poſitive Engagements, or public Juſtice.

We ſhall, however, acquaint the Owners and Commanders of all Veſſels, bound from hence to the Coaſt, that they may be ſupplied with Salt at *Mazulipatam*; and recommend to them to give the Company the Preference in their Purchaſes of this Article.

Extract of the Governor and Council of *Fort St. George*'s Letter to the Court of Directors, dated 5th of November 1767.

Par. 10. Your *Bankſall* Farm was re-let for Four Years, the 27th July, at 250 Pagodas per Annum Advance on the former Rent.

71. The Chief and Council at *Mazulipatam* informed us in July, that a very conſiderable Balance would remain due from the Renter of the *Mazulipatam* and the *Ponnacca* Salt, at the Expiration of his Cowle (which will be in this Month) owing in a great Meaſure to the Interruption which the *Sombardy* People have met with, who uſed to reſort thither from the interior Parts, and purchaſe that Article; they adviſed us indeed at the ſame Time, that the Salt on Hand would, even at a very low Rate, be ſufficient to diſcharge this Balance, if received by the Company in lieu thereof; and we immediately wrote to the Gentlemen at *Bengal*, to deſire they would endeavour to diſpoſe of it by Contract, or public Sale; they have however repreſented ſo many Difficulties attending ſuch a Scheme, that we have entirely dropt it; and the only Method that occurred to us, was to endeavour to prevail on the new Renter to be accountable for the Balance, provided the Salt on Hand was delivered to him, and we have given Directions to the Chief and Council accordingly.

72. Could the Plan we recommended to the Gentlemen at *Bengal* have been carried into Execution, it muſt have been attended with very agreeable Conſequences.—The Salt Farm at *Mazulipatam* is (as your Honours well know) one of the moſt conſiderable under the Management of the Chief and Council.—The Produce of that Article greatly exceeds the Conſumption; and it conſequently occurs, that unleſs the Renter is a Man of large Subſtance, a very conſiderable Balance muſt remain due from him at the Expiration of his Cowle; though perhaps the Salt on Hand, if ſold, would fully diſcharge that Balance; but were we to take it in lieu thereof, the Company muſt be equal if not greater Sufferers, by our not being able to diſpoſe of it.—Could it have been ſold at *Bengal*, as we recommended, the Farm would have been freed from every Incumbrance, and would conſequently have let to greater Advantage at the Expiration of the Cowle, than we can now hope it will.

N° 53.

Extract of *Bengal* General Conſultations, dated the 2d September 1765.

MR. *Johnſtone* ſends in a Letter containing a Repreſentation regarding his Salt Concerns in the *Burdwan* Province, and other Parts, in conſequence of the Eſtabliſhment of the Society of Trade. The Board eſteem the Subject thereof of material Conſequence, as it may prove a Precedent for more Applications of the ſame Nature, and therefore refer it until another Meeting to be determined on, after having been further conſidered; but in the mean time, if Mr. *Johnſtone* thinks it will expedite the Buſineſs, they will direct the Gentlemen at *Burdwan* to make an Enquiry into the State of his Balances.

Ordered therefore, That Mr. *Johnſtone* be adviſed accordingly.

To the honourable the Preſident and Council, &c.

Gentlemen,

I have peruſed an Advertiſement affixed at the Fort Gate, by Order of the Committee of Trade, dated the 12th Auguſt 1765, in which it is mentioned, that the honourable the Court of Directors having thought proper to ſend out particular Orders for limiting the Inland Trade in the Articles of Salt, Beetle Nut, and Tobacco, the ſame is now to be carried on in Conformity to thoſe Orders, by a Public Society of Proprietors, to be formed for that Purpoſe: And that, as an excluſive Right to the Trade of thoſe Articles will be veſted in this Society, by an Authority derived from the Company and from the Nabob,

All Manner of Perſons, dependant on the honourable Company's Government, are hereby ſtrictly prohibited from dealing in any Reſpect, directly or indirectly, in the Articles of Salt, Beetle Nut, or Tobacco, from the Date hereof; that is to ſay, they ſhall not enter into any new Engagements, unleſs as Contractors, either for the Purchaſe or Sale of the Articles, with the Society of Trade.

As theſe Orders threaten great Loſs to me in the Concerns I am engaged in, the Article of Salt, I beg leave to repreſent the State of my Concerns, hoping it may merit your Conſideration, and procure me proper Redreſs.—In the Month of March, 1764, Meſſrs. *Johnſtone* and *Bolts* having entered into a Partnerſhip, made conſiderable Contracts for Salt in ſeveral Pergunnahs, viz. in *Subbeing*, *Shuja Moota*, *Mendelgaut*, *Caror*, &c. with thoſe who had the Right of making and diſpoſing of it, viz. Molungees, Talukdars, or Zemindars of thoſe Places. On theſe Contracts, above the full Amount was advanced, and further Sums very conſiderable. In *Subbeing* and *Shujah Moota*, in the Month of

was

was taken up from us, by the Zemindar and Talukdars, to be counted as Dadny for Salt of 1166, there ſome People, with whom we now contracted in different Places, being indebted to the Partnerſhip of *Johnſtone*, *Hay*, and *Bolts*, near 50,000 Balance of what had been advanced them on Contracts for the former Year, we were under the Neceſſity of continuing to engage again with them, in order to recover theſe Balances, which perhaps would otherwiſe have been loſt to us.

As yet the Salt of *Subbeing* has not been weighed off from the Golas there, but from the Computation we have been able to make with the Talukdars, who are now here preſent, their Balance will amount to nigh 12,000 Rs. including Rs. 5,000, that was advanced them under written Agreement, to be transferred for Dadny of the Salt to be boiled in 1766.—The Salt from *Shuja Moota* being only in Part received, we cannot aſcertain this Balance, but by an Eſtimate of the Quantity of the Salt remaining in Heaps, we compute there will be due from the Zemindars about Rupees 6,000, beſides Rs. 3,000, advanced for Dadny of the enſuing Seaſon.—The whole of the Salt from *Mendelgaut* not being yet received, we cannot till then be certain what Balances will be due to us from the Molungees; but from the Eſtimate we have been yet able to make, we expect that in that Purgunnah, and *Corör*, they will amount to betwixt 30 and 40,000 C. Rs.

As Mr. *Bolt*'s and my Partnerſhip was about to expire in March, and we not agreeing to renew it, but each to act on his ſeparate Account for the enſuing Seaſon, it behoved me therefore to endeavour to make my Contracts the earlier. Advances were accordingly made in *Shuja Moota* and *Subbeing* as above-mentioned, and to the Molungees in *Mendelgaut*, on Contracts entered into with them from February to May: About Rupees 14,000 was advanced them at Two different Payments, as will appear from their Receipts and Contracts. Depending on the Validity of theſe Engagements, and conſidering the great Sums already due by the Molungees, for a conſiderable while deferred advancing more, till being informed by my Gomaſtahs, that others were making Advances to thoſe very People who had engaged with me by prior Contract for all their Salt. That we might not loſe the Dadny we had already given, and the great Balances outſtanding of laſt Year, we were obliged to make a further Advance, ſo that the whole may amount now to Rupees 120,000. When we made theſe Contracts and Advances, there was then no Intimation, Prohibition, or Reſtriction, to the contrary iſſued from the honourable Board, nor was any Order of the Company's General Letter that I ever heard of, or thought to be infringed thereby; and I was equally free, as well as every other Merchant, to contract for the enſuing Seaſon at what Time I pleaſed, with whoever were ready to enter into Engagements with me. That where theſe are Competitors, it is the common Practice to contract for Goods many Months beforehand, is too well known to every one, I believe, who trades in this Country, for me to inſiſt on it; and though by the Senſe of the Committee a Monopoly has been adopted and ordered immediately to take place, I humbly conceive, there is no ſuch Inſtruction nor Inference can be drawn from any Paragraph in the honourable Company's General Letter, directing or authorizing any thing like it, nor empowering you to transfer the Advantage of Purchaſes or Contracts in Trade, made by me, while a Member of the Board, or by others concerned, to yourſelves, Gentlemen, or to any others, you may chuſe hereafter to divide it with; neither did the Board, while they had the Freedom of acting, ever declare, that they underſtood the Company's Letter to convey any ſuch Meaning as is now iſſued, as if by their Authority and Direction. The Orders which are now iſſued on the Suppoſition of an excluſive Right, that is to be hereafter derived to the Society from the Company and Nabob, we preſume, in Juſtice and Law, cannot affect Tranſactions in Trade not commenced in Contradiction thereto, but entered into long before any ſuch Monopoly was thought of, or deſigned by the Board at that Time, and only publiſhed within theſe few Days. We conceive that in *England*, and all free Countries, at all Periods, Time has been allowed for the finiſhing Concerns, before abſolute Prohibitions have taken place, in any Article of Trade of the above Nature, that muſt affect ſo many, who traded under the Aſſurance of Protection and Security to their Property and Effects, from that Government, the Benefit of whoſe Laws they enjoyed, and were entitled to, in common with their Fellow Subjects, that iſſue theſe Orders ſo much for their own Benefit. It was objected by the general Voice, as one of the greateſt Grievances in the late Regulation, propoſed to have taken place under *Coſſim Ally Cawn*, that the 9 per Cent. Duty was to be levied forthwith on all Merchandize; and that all the Contracts that had been entered into with the Molungees, &c. at the Tofals were to be given up, without any Time allowed for finiſhing the Concerns before entered into, or any Precaution being taken for ſecuring to the Merchants the Balance due to them. When, by the Order of the Board laſt Year, all further Contracts were forbid on thoſe Callaries or Tofals under the Juriſdiction of the Nabob, Proviſion was made by the honourable Board, that the Zemindars ſhould diſcharge the outſtanding Balances, when the Tofals ſhould be given over to them; the Board alſo, when they took the Salt Pans of the *Calcutta* Pergunnahs into their own Hands, took upon the Company to diſcharge the large Debts, due for many Years before to the Merchants, and further to regulate, that whoever worked the Callaries, the Balance that might fall due to him from the Molungees, ſhould be taken off by the ſucceeding Farmer of the Callaries; we hope that the ſame Juſtice will be done to us, who have had ſo many Dealings in the different Diſtricts under the Company's Protection, and with the Zemindars under the Nabob's Juriſdiction, with whom every Merchant has been at Liberty to trade; and that ſince all Means and all Hopes are now debarred us of ever being able to reimburſe theſe large Sums due to us, by any future Profits from the Salt Trade, that the honourable Board will think of proper Methods to prevent the Loſs we muſt inevitably ſuffer, by orders every where iſſued, forbidding all Purchaſes or Sales. To many of you, Gentlemen, and others who have a Share in the Monopoly, the Loſs, if any, by giving up ſuch Balances as may be due to you, will be compenſated again by the Profits you will now ſhare; but the whole muſt fall with all its Weight on myſelf, and others concerned with me, who are excluded any Part.

The Contracts that my Brother and I had made with the Molungees, on which Two Payments were made before the Committee was formed, was for 133,000 *Bhanga* Maunds. We underſtand, that Offers have been made to the Committee of Trade, to furniſh them the Salt made in *Mendelgaut*, which we have already in Part paid for, at 75 Rupees per Cent. Maunds; it muſt appear in vain for us to talk of, or aſk a Price, where we have not the Power of bettering ourſelves by ſelling to others, but lie under the Neceſſity of accepting what you pleaſe to give us. On a View of the Profits you are likely to receive by the general Monopoly of the Three Articles, we need not repreſent, that thoſe who make ſuch Offers, are now in Effect trading on our Capital, and having no Balance to loſe, may, ſupported by your Power, well afford to undertake to give the Salt, that ought in Juſtice to belong to us, to your Committee at 75 Rupees: They will be under no Neceſſity of incurring bad Debts, by ſupplying Money to the Molungees, as we have done very large Sums, when diſtreſſed by their Loſſes, whether by Cheapneſs of Grain, Overflowings, or Caterpillars in their Farms.

We have the greateſt Hopes in appealing to your Candour,

Candour and Juſtice as Judges, that, though Parties in this Cauſe, and abundantly powerful to enforce your Orders, yet that proper Regard will be had to our Rights, and the Security of our Property laid out in Trade, under the Protection, and the Sanction of public Treaties, both with the laſt and preſent Subah.

Should we propoſe 87 Rupees 8 As. the ſame Price we hear is offered to the Gentlemen at *Chittagong* and *Dacca*, though this might by ſome be thought reaſonable, as the Price has altered much ſince I was concerned there, if the Salt ſtands them dearer to *Rajahbaharry*, than it does us, brought to *Calcutta*, and conſidering thoſe Gentlemen will ſhare that Advantage ſolely among themſelves, at the ſame Time they will ſhare likewiſe in the Profits on the whole, yet the fixing the Price reſts wholly in your Power, and we are under the Neceſſity of ſubmitting to accept of whatever you will think proper to ſettle it at; or run the Riſk of loſing whatever we have advanced on the Contracts of this Seaſon, and what is due for the laſt. We have only therefore to requeſt, that you will let us know what we have to expect; and that, conſidering the Circumſtances we have laid before you, will not give to others that Preference that is due to us, in virtue of our Contracts at *Mendlegaut*, *Subbung*, *Suja Moota*, &c. and as all Power is now centered in your Hands, that you will give us the Aſſiſtance, which Subjects trading under your Protection, we are entitled to expect, in recovering our juſt Debts outſtanding due to us, whether in the Diſtricts of the Nabob or Company.

I am, with due Reſpect,
Gentlemen,
Your moſt obedient
Calcutta, Humble Servant,
26th Auguſt 1765. *John Johnſtone.*

Extract of *Bengal* General Conſultations, dated the 16th Sept. 1765.

Mr. *Johnſtone* ſends in a Letter, acquainting us, that he has ſettled with Mr. *Verelſt*, ſince his Addreſs of the 26th ultimo, in regard to his own and Partner's Concerns in the *Burdwan* Diſtricts; and has only now to requeſt our Aſſiſtance in recovering the Debts and Balances, that they can make appear due to them from the Zemindars or others in the Diſtricts of the Nabob, or other of the Company's Lands, for the Two laſt Years.

Ordered, It be entered; and,

That the Secretary do acquaint Mr. *Johnſtone*, in anſwer, That it reſts with himſelf to take ſuch Methods as may appear to him proper for the Recovery of the Debts and Balances he mentions; but that, if he meets with any Difficulty therein, we will, on Application, comply with his Requeſt, by affording him the neceſſary Aſſiſtance of our Government.

N° 54.

To the Right honourable Lord *Clive*, &c. Council of *Fort William*.

My Lord, and Gentlemen,

HAVING, ſince my Addreſs under Date the 26th Auguſt, ſettled with Mr. *Verelſt* in regard to my own and Partner's Salt Concerns in the *Burdwan* Diſtrict, I have only to requeſt now the Aſſiſtance of your Government, in receiving the Debts and Balances that we can make appear juſtly due to us from the Zemindars or others, in the Diſtricts of the Nabob or Company's Lands, *Burdwan* excepted, for the Two laſt Years, with a reaſonable Advance on the Contracts they had entered into with us, for the Salt of the Year now coming, and on ſuch Sums, as, by their Receipts and proper Vouchers, we can ſhew has been advanced in virtue thereof, if it be now allowed them to fulfil thoſe Engagements, nor us to advantage ourſelves by receiving and ſettling the Salt as heretofore.

I am,
With Reſpect,
My Lord, and Gentlemen,
Calcutta, Your moſt obedient Servant,
Sept. 15, 1765. *John Johnſtone.*

Fort William, Auguſt 28, 1765.

At a Committee of new Lands;

PRESENT,
William B. Sumner,
Ralph Leyceſter,
George Gray, Eſquires.

The laſt Proceedings read and approved. Read a Letter received from the Secretary of the Committee of Trade, containing a Report of the Arrangement they have made of the Salt Collaries in the *Calcutta* Lands, and the Names of the Perſons to whom they are let; further requeſting that we will furniſh thoſe Perſons with a particular Liſt of the Collaries of each Lot, and encloſing alſo a Copy of the Conditions on which they have formed the preſent Contracts.

Ordered, That the Letter be entered after this Day's Proceedings; and that the different Collectors do, upon Application made, furniſh the Contractors with the Liſts required.

To *William Brightwell Sumner*, Eſq; &c. Gentlemen of the Committee of Lands.

Gentlemen,

I am directed by the Committee of Trade to acquaint you, that the following is the Diſpoſition they have made of the Salt Collaries in the *Calcutta* Lands.

Lot 1. The Wood Collaries of *Hattyaghur* and *Moyda*, with the Country Collaries of *Hattyaghur*, aſſigned to Mr. *Robert Saunderſon*.

Lot 2. The Wood Collaries of *Miragache*, *Puckacoole*, *Shawpore*, *Duckunſagur*, and *Gurr*, with the Country Collaries of the ſame, aſſigned to Mr. *John Graham*.

Lot 3. The Wood Collaries of *Azimabad*, and *Burridgehatty*, with the Country Collaries of *Medinmul*, *Burridgehatty*, *Azimabad*, and *Calcutta*, aſſigned to Meſſrs. *Mac Taggart* and *Aitchiſon*.

They have further directed me to requeſt, that you will order the Collectors of the Pergunnahs to furniſh the Gentlemen with a particular Liſt of the Collaries contained in theſe Diſtricts, to enable them to enter on the making of Salt.

Accompanying I tranſmit you a Copy of *the Conditions on which the Committee of Trade have formed the preſent Contracts*, and *by which* you will obſerve, that *the Contractors relinquiſh all Claim or Demand for future Balances from the* Molungees. *This being the Caſe, the Committee could not in Equity ſubject the Contractors to take off the Balances due to the late Farmers*; and they

therefore recommend it to the Conſideration of the Committee of Lands to ſettle ſome Mode for adjuſting thoſe Balances.

I am, with Reſpect,
Gentlemen,
Your moſt obedient humble Servant,
(Signed) *J. Graham*,
Sec. Com. of Trade.

Conditions for regulating the Contracts for Salt in the *Calcutta* Lands.

That the whole Collaries, as well the Wood Collaries as Country Collaries, ſhall be arranged in Three Lots, as follows; and that no Perſon ſhall be permitted to contract for more than One Lot.

Lot 1. The Wood Collaries of *Hattiagur* and *Moyda*, with the Country Collaries of *Hattiagur*.

Lot 2. The Wood Collaries of *Muragatchee*, *Peechacoole*, *Shawpore*, *Duckunſagur*, and *Ghur*, with the Country Collaries of the ſame.

Lot 3. The Wood Collaries of *Azimabad* and *Burridgehatty*, with the Country Collaries of *Medinmul*, *Burridgehatty*, *Azimabad*, and *Calcutta*.

That upon Application made, the Committee will advance the Money required from theſe Contracts, as follows:

Six Annas (in the Rupee) within the Month of September.

Six Annas (in the Rupee) within the Month of November, and the remaining Four Annas (in the Rupee) on the 31ſt of January, for which Bonds ſhall be granted payable in Six Months. But ſhould any Part of theſe Advances remain due from the Contractors, when the Time of Delivery of the Salt is elapſed, the Contractors ſhall allow to the Society an Intereſt on the ſame, after the Rate of 10 per Cent. per Annum, to be calculated according to the Periods of the Advances.

That *all the Salt produced in the Firſt Lot ſhall be delivered by the Contractors at* Nullooah, Gongadonga, *within the Courſe of the Seaſon*; *that is to ſay*, *by the Firſt of* September 1766, unto an Agent of our's, who will be appointed to receive the ſame into the Society's Golahs, and execute Acquittances for each Receipt.

That all the Salt produced in the Second Lot, ſhall be delivered at *Nullooah*, *Gongadonga*, and *Gargutta*, in like Manner as the Firſt.

And that all the Salt produced in the Third Lot, ſhall be delivered at *Nullooah*, *Gongadonga*, *Bareepore*, and *Coolberea*, in the like Manner as the Firſt.

That the whole Expence of Making, Duties, Charges, &c. until the Delivery into the Society's Golahs, ſhall be on Account of the Contractors; That the Salt delivered ſhall be pure Salt, as collected from the Pans: And that the Weight eſtabliſhed for the Whole ſhall be after the Rate of 82 *Sicca* Weight per Seer, with the uſual Caſts of the Scale; excepting the Salt produced in the Country Collaries of *Medinmul*, which ſhall be delivered after the Rate of 85 *Sicca* Weight per Seer, with the ſame Allowances of the Scale.

That the Contractors ſhall not be bound by any Penalty for the Delivery of any certain Quantity, but that they ſhall oblige themſelves to deliver to us, as above-mentioned, all the Salt that ſhall be made in the foregoing Lots, and that they ſhall ſell none to any other Perſon whatever.

That every poſſible Aſſiſtance ſhall be given to the Contractors in carrying on their Buſineſs, as well as Redreſs in *Caſe of Grievances*, or Diſpute which may ariſe. But the *Contractors* ſhall, on their Part, *oblige themſelves to make their Application in ſuch Caſes to this Committee alone, and abide by their Determination.* The Method pointed out for obtaining Redreſs on ſuch Occaſions is to lodge Information with the Secretary of the Committee, who will immediately make it his Buſineſs to apply on the Complainant's Behalf to the Company's Collector or this Committee, according as the Nature of the Cauſe may require.

That, in Conſideration of the Allowance which will be made in the Price for the Riſk of Balances and bad Debts, the ſaid Balances and bad Debts ſhall be on Account of the *Contractors*, who ſhall *oblige themſelves to relinquiſh all future Claim or Demand on the Molungees* for the ſame. *But* the ſame Contractors ſhall nevertheleſs *engage to deliver in to the Committee*, at the Expiration of their Contracts, *an authentic Liſt* of all *ſuch Balances* and bad Debts, *that the Committee may have the Benefit of the ſame, for preſerving a proper Authority over the Molungees, who are to continue to carry on this Work on Account of the Society.*

That, ſhould any new Duty or Tax be impoſed on the Collaries, from the Authority of the Preſident and Council, during the Courſe of the Seaſon, the Committee oblige themſelves to advance, in their Price to the Contractors, ſo much as the ſaid Duty or Tax may amount to. And, in like Manner, ſhould any Part of the preſent Duties or Taxes be taken off, or aboliſhed, the Contractors ſhall oblige themſelves to admit a Deduction of ſo much as the ſame may amount to in their Contract Prices.

That, for the true and juſt Performance of all and each of theſe Conditions (the Contract Price being ſettled) the Contractor for each Lot, ſhall bind himſelf in the penal Sum of One Lack of *Arcot* Rupees.

A true Extract from the Proceedings of the 21ſt of Auguſt 1765.
(Signed) *J. Graham*,
Sec. Com. Trade.

N° 55.

Fort William, the 3d of September 1762.

At a Committee of Lands;

PRESENT,
Peter Amyatt, Eſquire, Preſident.
William Hay, Eſquire, and
Mr. *James Lawrell*.

THE Sub-ſecretary finds, in an Extract from the Proceedings of Council, dated the 30th Auguſt 1762, (as entered after theſe Proceedings) in which it is determined that the Salt Pans ſhall be continued to be worked in the ſame Manner they have hitherto been done, *with a Tax of Thirty* Sicca *Rupees on each Khallary*, *all other Duties whatever being aboliſhed*; and recommending to us to ſettle the former Accounts between the Molungees, and the Merchants: In conſequence of which,

Ordered, That the Secretary do publiſh an Advertiſement in the Country Languages, to the following Purpoſe; viz.

That no Perſon will be permitted to make Salt in the Company's Lands without Permiſſion from the Collectors; for which Permiſſion they will pay to the Company the Sum of Thirty Sicca *Rupees for each Khallary, with a Head Molungee and Seven under him; and more or leſs in proportion to the Number of People employed.*

That any Perſon or Perſons whatever, who may make

Salt without the ſaid Permiſſion, in Writing under the Seals of the Gentlemen Collectors, ſhall forfeit the Salt ſo made, which ſhall be confiſcated to the Company.

The ſaid Tax of 30 Rupees per Khallary muſt be paid within the Year, in Twelve equal Payments.

The Molungees, for their Labour, ſhall be allowed at the Rate of 40 *Sicca* Rupees per 100 Maunds, of 40 Surs each Maund, and each Seer of 82 *Sicca* Weight, with whatever other Allowances have been always cuſtomary.

And the Committee taking into Conſideration which will be the moſt effectual Method to ſettle the Accounts between the Merchants and the Molungees, are of Opinion,

That the Collectors do publiſh Orders in their reſpective Pergunnahs, that every Merchant and Molungee do bring their Accounts into the Cutcherries, ſo as they may be ſettled by the 30th October next, and in Default of either of the Parties not producing their Accounts, the others ſo produced ſhall be held valid.

The Diſpoſal of the Khaſkhallaries being taken into Conſideration, *Domingo De Rozario*, the late Purchaſer, was ſent for, and being queſtioned if his Accounts with the Molungees were ſettled; he informs the Committee, That it will be impoſſible to have them ſettled for ſome Time, as the Salt is not yet all weighed off from the Khallaries. The Committee are therefore of Opinion, That the putting up of the Company's Pans at Outcry, before his Balances are ſettled, will be of great Prejudice to the Sales; and therefore,

Ordered, That the Sales be deferred till Mr. *Domingo*'s Accounts are aſcertained.

But being abſolutely neceſſary, in order that the Buſineſs of Salt-making be not put a Stop to, that at this Seaſon of the Year, Money be advanced to the Molungees;

Ordered, That the Collectors, in whoſe Purgunnahs there are any of the Company's Pans, do make the neceſſary Advances to the Molungees, which Advances are to be paid by the Purchaſers, when the Khaſkhallaries are ſold at Outcry.

N° 56.

Extract of a Letter from the Select Committee at *Bengal*, to *Richard Becher*, Eſquire, Reſident at the Durbar, dated the 15th September 1770.

WE doubt not but the Duty ariſing on Salt has employed much of your Attention; yet we cannot help remarking, That the Company will be greatly diſappointed, from that Branch of their Revenue falling ſo greatly ſhort of the Calculate made by the Court of Directors of its annual Produce; and we muſt here obſerve, that we ſuſpect the Phouſdar of *Houghly*, either to have been extremely negligent in his Duty, or diſhoneſt in the Management of the Buſineſs committed to his Charge. However, as the Salt Diſtricts are now under the Management of a Superviſor, we ſhall expect this important Branch of the Company's Revenue will be revived, and aſcertained with more Exactneſs than it has hitherto been.

N° 57.

Extract of Select Committee's Letter from *Bengal*, dated 31ſt October 1770, and received per *Prince of Wales*, the 12th of May 1771.

Par. 16. WHEN we reflect on your Orders on, and Expectations from, the Duties ariſing on Salt, we cannot but be greatly concerned at the Diſappointment you muſt neceſſarily meet with, from the laſt Year's Produce of that Branch of your Revenue. Its falling ſo very ſhort of your Eſtimate makes us ſtrongly ſuſpect that the Phouſdar of *Houghly* has either been extremely negligent in his Duty, or diſhoneſt in the Management of the Buſineſs committed to his Charge. This Diſtrict is now under the Management of a Superviſor, from whoſe Inveſtigation the Conduct of the Phouſdar will be fully diſcovered; and if it appears that he has committed any fraudulent Actions, we ſhall call him to a very ſevere Account. Under the Superviſor we expect this important Branch of your Revenue will be revived, and aſcertained with greater Preciſion than it has hitherto been.

N° 58.

Extract from the *Moorſhedabad* Conſultation, 6th May 1771.

Read the following Letter from the Superviſor of *Houghly*.

To *Samuel Middleton*, Eſquire, Chief, &c. Gentlemen of the Council of Revenues.

Gentlemen,

AGREEABLE to your Orders I now tranſmit you the ſeveral Accounts required, relative to the Produce and Duties collected upon Salt, Beetle Nut, and Tobacco, from the Time preſcribed by you.

N° 1 contains an Account of the Produce of Salt, in the *Bengal* Year 1174, or in 1767 and 8; and N° 2, the Account of Salt Duties collected in the *Bengal* Year 1175, or 1768-9. The Importations not arriving till the Year after the Salt is boiled, will account for there being no Duties in the Firſt Year after the Diſſolution of the Society of Trade. And this general Obſervation may be eſteemed a Rule ſeldom erroneous; that the Duties of the ſucceeding, have been levied as above ſtated, compared together will ſhew the Deficiency of the latter. To account for that Deficiency in Part, I have to remark, that the Salt in its Paſſage from below is ſubject to Diminution from Two Cauſes: The ſinking of Boats; and Loſs in Weight, by the Salt becoming drier. Another Cauſe that will contribute to reduce the apparent Deficiency is, That in *Idgelee* there is every Year produced a certain Quantity of Salt, which they call Chyngattey. This Salt is brown, and much inferior even to *Madraſs* Salt. An Account of its Produce for theſe Three Years paſt is contained under N° 3. Of the *Quantity boiled the firſt and ſecond Years has been delivered, and I underſtand has paſſed the Bunder (or Cuſtom Houſe) under the Denomination of* Madraſs *Salt, and paid the eſtabliſhed Duty of 10 per Cent.* The Produce of laſt Year is ſtill unexported; and the Reaſon aſſigned for it is, that the Duty of 30 Rupees per ℥ Maunds is determined upon it, which I have ordered to be done, as there is no Authority for following the Example quoted above. But as this Kind of Salt is ſo little eſteemed, and Price ſo low as not to afford the heavy Duty of 30 per Cent. I did intend, and now take this Opportunity of requeſting your Orders upon the Subject. Chandea, which is an Article in the Receipts of Salt Duties, is a Chokey that collects upon ſmall Parcels of Salt that proceed from ſome Parts of *Kiſtnagur*, *Juſſey*, and of *Houghly*. The above general Obſervations will extend to the ſucceeding Years; and ſuch as appertain ſolely to any particular Year, will be ſpoken of when the Accounts of that Year are remarked upon.

N° 4 is an Account of the Produce of Salt in 1175, or 1768-9, and N° 5 is an Account of the Duties collected in 1176, or 1769-70. In the latter *Joniarum Goſaul is indulged with a Remiſſion from the eſtabliſhed Duty, which reduces it to 9, 8 Rupees per ℥ Maunds. This Remiſſion was ordered by the Nabob upon the Quantity of One Lack Fifty thouſand Maunds, being the Property of Joniarum Goſaul.* The Refund credited the Fougedar in this Account was for Embezzlements committed in this Article. It was eſtabliſhed by Mr. *Graham* againſt him, when he adjuſted the Accounts of his Adminiſtration; and the Advance of 8748. 11. 9. properly belongs to the Duties of the ſucceeding Year.

N° 6 ſhews the Produce of Salt in 1176, or 1769-70; and N° 7, the Account of Duties collected in the *Bengal* Year 1177, or 1770-71. *Joniarum Goſaul exported this Year* 18015 *Maunds, at the ſame Rate he did the Quantity ſpecified laſt Year, and, agreeable to the Nabob's Order, he has now Liberty to paſs* 65007 *Maunds more under the like Indulgence.* In this Account *Myſadel* is charged with Duties upon 2,00,000 Maunds only. The Deliveries to the Merchants having been near 2,50,000, a Balance of Duties will be due from them upon an Adjuſtment of Accounts, when they come to export their Salt.

I have to remark in general, in regard to the Accounts of the Produce for the Three Years, That, if the groſs Weight ſpecified therein be compared with the Quantity inſerted under that Head in the general Statement of Accounts, tranſmitted under Date 19th February, there will appear an inconſiderable Difference, which is owing to theſe Circumſtances; that, in the latter Account, ſuch Salt as was borrowed by the Zemindar to anſwer any ſudden Requiſition for the Delivery of that Article, or recovered from his Servants, who had embezzled it the preceding Year, was brought to the Credit of the Year's Produce. The preſent Accounts are framed from the original Accounts of the Boiling, by which only the Duties that ſhould have been collected, can be calculated with Preciſion.

N° 8 is an Eſtimate of the Produce of Salt in *Idgelee*, *Maſadel*, and *Tumlook*, for the preſent Year. It falls ſomewhat ſhort of what was formerly computed, and the Reaſon of it is, there have been frequent Rains in the Pergunnahs of late, which have much interrupted the Boiling.

N° 9 is an Account of the Contracts concluded by Government this Year.

N° 10 is an Account of the Duties collected upon Beetle Nut ſince the Diſſolution of the Society of Trade; upon which I have to remark, That this Diſtrict does not produce that Article, and that the Duties here are partly local, or collected upon the Importation for Conſumption, and partly from a cuſtomary Aboaal upon the *Dacca* Rowannas. *The Rate of Duty varying, as appears from the Account, is owing to a former Practice of encouraging Importation, by indulging particular Merchants with a Diminution of the cuſtomary Duties; and the greater or leſs Quantity imported by them, will of conſequence alter the medium Rate of Duty for the whole Year.*

N° 11 is an Account of the Duties collected upon Tobacco: And as this Article likewiſe does not grow in this Diſtrict, the Duties are collected upon it in the ſame Manner they are upon Beetle Nut.

I am, with Reſpect,
Gentlemen,
Your moſt obedient,
humble Servant,
William Luſhington.

Houghly,
30th April 1771.

Ordered, That the Perſian Copies of the Statements, ſent with the *Houghly* Letter, of the 30th April, be delivered to the Naib Duan.

N° 59.

Extract of the General Letter to *Bengal*, dated 25th March 1772.

58. WE are highly diſpleaſed at your Diſobedience to our Orders of 23d March 1770, reſpecting the Reimburſement of all ſuch Sums, which had been paid by our Servants out of the Commiſſion of 2½ per Cent. to ſuch Perſons, to whom we had not thought fit to aſſign any Share thereof; and we cannot forbear teſtifying our Surprize, that the Repugnance which you evidently ſhew to the Execution of thoſe Commands, ſhould be founded on the Plea you have offered in your Juſtification.

59. Were it poſſible we could be perſuaded, that our Council had, as you alledge, been induced to this Step, from a full Perſuaſion that the Supplies ariſing from ſuch Commiſſion was intended as a Recompence to thoſe Servants in *Bengal*, whoſe particular Profeſſion and Situation made them proper Objects of our Conſideration, we could not but be impreſſed with an Idea, either of your want of Judgment or Attention; for upon the leaſt Advertence to the 117th Paragraph of our Orders of 20th November 1767, and to the 182d Paragraph of our Letter of the 16th March 1768, which ought to have been the Rule of their Conduct, they could not have been under any Difficulty concerning the Purpoſes to which we meant to apply ſuch Surplus, as might ariſe from the unappropriated Shares of the ſaid Commiſſion; or even had that been poſſible, certainly we had Reaſon to believe, that they would have been ſufficiently reſtrained by our expreſs Injunction of 20th November 1767, which poſitively directs, *that the Surplus ſhould be carried to the Company's Credit, under the Head of unappropriated Commiſſion, until you ſhall receive further Orders from us concerning the Diſpoſition of it.*

60. And therefore, in referring this Matter to our further Conſideration, you have only diſcovered an unjuſtifiable Partiality to ſuch of our Servants, who had acted in Violation of our Orders; and by not requiring immediate Re-payment of ſuch Sums, as had been unduly paid out of the ſaid Surplus, you have manifeſted as little Regard to our Intereſt as to our Commands; and ſo far are we from being diſpoſed to recede from our Orders of 23d March 1770, that we hereby renew and confirm the ſame. You are therefore forthwith to demand and receive of the ſeveral Members of our Council, who conſented to the Payment of any Share or Shares of the ſaid Commiſſion, not warranted by us; or in caſe of their Abſence from your Preſidency, of their reſpective Attornies or Agents, the Amount of the ſeveral Sums which have been ſo unduly paid out of the ſaid Commiſſion; and if ſuch Members of our Council, their Attornies or Agents, ſhall refuſe or neglect to pay the ſame immediately into our Treaſury at *Fort William*, we direct, that you will forthwith proceed to an Attachment of their Effects, in like Manner as we directed ſhould be done, in the 42d Paragraph of our Letter of 28th Auguſt 1771, reſpecting the Reimburſement which we required of thoſe Members of our Council, who had involved us in the Payment of Damages, for Non-payment of a Bill of Exchange, drawn for the firſt Moiety of the Navy Donation.

Paragraph 120. We cannot ſuppreſs our Indignation at finding that our Orders of the 11th of November 1768, for tranſmitting to us Copies of the Accounts of the Society of Trade (together with ſuch further Information as might enable us to judge how far that Society had been regular in diſcharging the Balances due on Salt, Beetle Nut, and Tobacco) have produced no other Effect than to draw from you that imperfect Abſtract of the Society's Accounts for the firſt Year, which we find on Conſultation, 3d October 1769.

121. And as we have Reaſon to apprehend, that you have evaded our Commands, from an Unwillingneſs to elucidate the Tranſactions of this Society, we muſt here declare, that if you neglect to forward to us by the Ships of the enſuing Seaſon, complete Copies of all Books and Accounts of the Society of Trade, from its Inſtitution to the cloſing of that Monopoly, we ſhall not only manifeſt that Diſpleaſure which wilful Diſobedience ſhall deſerve, but require you to indemnify the Company for any Loſs they may ſuſtain by not receiving the neceſſary Information on this Subject.

122. Beſides the Books and Accounts of the ſaid Society of Trade, it is our expreſs Will and Pleaſure, that you aſcertain to us by Letter and Statement, in the beſt Manner you are able, the Amount of all Salt bought up by any of the Members of the ſaid Society of Trade, whether jointly or ſeparately, between the 12th Day of Auguſt 1765 and the 1ſt Day of March 1766, as well as for every ſucceeding Year; ſpecifying the Names of Buyer and Seller, and the Quantity of Salt ſo bought and ſold as aforeſaid, in all Caſes where ſuch Accounts can poſſibly be obtained.

123. In order to this, you will call before you the Banyans, and other public Servants of thoſe Perſons who compoſed the firſt Committee of Trade, and all other Perſons, whom you may deem able to elucidate the Tranſactions hereby referred to your Inveſtigation.

124. You are to take Care, that the Examination of all ſuch Perſons be made in the moſt accurate Manner, and ſo authenticated as to be of Uſe in a Court of Judicature in *England*, in caſe we ſhould have Occaſion to make ſuch uſe thereof. And in all the Society's Account of Sales at *Calcutta*, or elſewhere, in the different Diſtricts of the Country, you muſt be eſpecially careful that the Sale Price, at every Place and Period, be fully and diſtinctly aſcertained.

125. You are on no Account to withhold from us ſuch Lights on the Subject, as may enable us fully to inveſtigate the Tranſactions of this Society, and the particular Members thereof, from Auguſt 1765 to the preſent Time.

126. As the Society was, in September 1766, rendered anſwerable to the Board for their Conduct, and both Society and Council were to be controuled by the Select Committee, we muſt conſider you fully empowered to anſwer our preſent Commands on this Subject; and we again direct, that you ſpare no Pains in your Enquiries, nor ſuffer any Connections or Conſiderations whatever, to prevent you from anſwering fully our juſt Expectations, according to the Letter and Spirit of theſe our poſitive Orders, as you value our Service, the Honour and Intereſt of the Company, and your own Characters as its Repreſentatives in *Bengal*, and alſo as you would avoid the Conſequences to which you will be rendered liable by a different Conduct.

127. In the Execution of our ſaid Orders, particular Care muſt be had to the Names of the Perſons who have, from Time to Time, been Proprietors of the ſaid Society of Trade; the Names of the Perſons who have, from Time to Time, compoſed their Committee or Committees; the preciſe Time when Alterations, by Death, Reſignation, or otherwiſe, have happened, either in the ſaid Society or Committee of Trade; the Names

of all Perſons quitting, and of thoſe ſucceeding in every ſuch Committee of Trade, from its Inſtitution to its Abolition; or, if it has not yet been totally aboliſhed, then ſuch Accounts muſt be completed to the lateſt Period for which they can be taken.

N° 60 (a).

At a Select Committee, the 28th April 1770;

PRESENT,

The honourable *John Cartier*, Eſquire, Preſident.
Claud Ruſſell, and
Charles Floyer, Eſquires.

Extract of a Letter from Mr. *Becher* to the Select Committee.

THESE Accounts, which are compoſed of Materials furniſhed by the Miniſters at my Requiſition, exhibit, on one Side, the Amount of Sums collected ſince the Engliſh have acceded to the Dewannee, by Ceſſes under the Name of Mut-hute; and on the other, the Particulars of ſundry Expences of the Sircar; neither of which have appeared on the public Records, the former having never been included in the general Statement of the Revenues tranſmitted annually to your Board, nor the latter inſerted in our Treaſury Accounts, but both left under the Management of the Miniſters. *For Reaſons why theſe Ceſſes were eſtabliſhed, and have been thus conducted, I can only refer you to an Extract of a Letter from Mr.* Sykes *to me, on his reſigning the Office I now hold.* Mahomed Reza Cawn *entirely confirms Mr.* Sykes's *Repreſentation, and aſſures me, that it was with the Approbation of Lord* Clive, *and the Gentlemen who then compoſed the Committee, that this Mode of Collection was firſt adopted.* It has always been my Intention to lay theſe Accounts before the Committee. I communicated this Intention to Mr. *Verelſt*, when here at the laſt Pooneah, at the ſame time acquainting him with every Circumſtance I then knew relative to them; and he approved of it. Permit me here to requeſt your Excuſe for not having tranſmitted them ſooner; the Multiplicity of Buſineſs on my Hands, this unfavourable Seaſon, and the endeavouring to eſtabliſh on a proper Footing your benevolent Plan of ſending Superviſors into the different Diſtricts, have engroſſed ſo much of my Time and Attention, as to have cauſed this Delay.

It is my Duty, Gentlemen, to give you the beſt Inſight I poſſibly can into the Nature of theſe Ceſſes, and the Diſtribution of the Money that has aroſe from them; having done this, I ſhall offer my Sentiments in relation to thoſe Expences which appear to me neceſſary to be continued, and thoſe that may be retrenched. When you have the whole thus before you, I ſhall expect you will favour me with your explicit Orders on the Subject, to which you may be aſſured of my ſtrict Obedience.

Firſt, as to the Chelats, the Amount of the Ceſs on account of this Expence has been greatly increaſed ſince our obtaining the Dewannee, owing in a great Meaſure to two Cauſes; one, The conſiderable Charge of Chelats for Engliſh Gentlemen; the other, That formerly the Amount of this Ceſs was applied to little elſe than the Dreſſes of the Zemindars and Collectors at the time of the Pooneah, all occaſional Charges, which were much more conſiderable, having been defrayed from the Treaſury or the Nabob's Conſummany; but ſince he was brought to a fixed Stipend, he declined bearing any Part of the Expence, which has occaſioned the whole to fall on the Aſſeſſment; however, you Gentlemen will, I believe, join in Opinion with me, that the Nabob ſhould either defray the Expence of Chelats for his own People from his Stipend, or that it ſhould not be continued but to a very few of the principal Men about his Perſon. And I further preſume it will be judged expedient, that moſt of the Engliſh Gentlemen ſhould wave their Pretenſions; and that you will direct that in future none ſhould receive Chelats but thoſe who are entitled to them by their public Employments. The Cuſtom of giving Dreſſes to thoſe employed in the Collections cannot, in my Opinion, be aboliſhed entirely with Propriety, but the Expence may certainly be greatly reduced.

Secondly, The Pooſhtebundy, or Charges of repairing Bridges, banking the Sides of the River, &c.—Whoever has gone up and down through *Moorſhedabad* by Water, muſt be ſenſible of the very great Expence of ſupporting the Banks of the River, which to People in general would appear a moſt unreaſonable Charge. Theſe Banks extend from *Sydabad* to *Bheemeeab* in one Continuation of near Five Coſs, beſides many other Places where they are only required in particular Spots. In ſome Parts they run 20 Covids high, ſupported with a double Frame of Bamboes, Mats, and here and there Timbers. Formerly the Expence of ſupporting theſe Banks, repairing Bridges, &c. was defrayed by, and the conducting it entirely veſted in, particular Zemindars, whoſe Lands were contiguous to them, and the Zemindars were proportionably eaſed in their Rents; but even then, on extraordinary Events, great Aſſiſtance was given by the Government. On this Footing nearly Things remained during the firſt Two Years of our holding the Dewanna, and the extra Expence was charged in the Treaſury Account; but in 1173 (*Anno Dom.* 1766-1767) by the Inſufficiency of this Mode, and the Neglect and Inability of the Zemindars, the Banks were found to have gone greatly to Decay, and by the giving way of ſome of them, the Country was overflowed, and the City of *Moorſhedabad* in the greateſt Danger in September 1767. For theſe Reaſons an Aſſeſſment, which had before reſted with particular Zemindars, who becauſe of the racked State of their Rents were no longer able to ſupport it, was extended to other Diſtricts. The Nabob *Mahomed Reza Cawn* acquaints me, that the Produce of this Aſſeſſment has been applied, with little Deviation, to the repairing theſe Banks, &c. which appear, and are generally reported to be, in very good Order, and may, I apprehend, at a moderate Expence, be kept ſo, till they ſuffer again by a very extraordinary Riſe of the River.

Thirdly, The Reſum Nezarut, which is the Duſtore or Fee of the Nazir, and the Reſum of Ten Annaes, that of the Mutſuddies of the Cutcherry by old and eſtabliſhed Cuſtom. The Poſt of *Nazir* was formerly of great Repute, he being properly, as his Name imports, Overſeer, and having had under him all the Peons, Chubdars, &c. who, on Pretence of collecting, plundered the Country; this *Office* having been found burtheſome rather than advantageous, was *aboliſhed, but the Ceſs has been continued*, and by the accompanying Papers, you will find to what Purpoſes it has been applied. Of the Reſum of Ten Annaes, Four were long ago ſtruck off, and are Monthly brought to Credit in the Treaſury Account; the remaining Six ought, according to ancient Cuſtom, to be divided among the Mutſuddies and Mo-

hures of the Cutchehry, but how much of it they receive, you, Gentlemen, will ſee by inſpecting the Account of the Diſburſements.

One Circumſtance in theſe Accounts, which relates to myſelf, I muſt beg leave to explain. *On my Arrival here, I found that my Predeceſſor had received from theſe Ceſſes an Allowance of* 2,000 *Rupees per Month.* On applying to *Mahomed Reza Cawn* for an Explanation of this Charge, he *acquainted me,* That *according to the Cuſtom of this Country, Mr.* Sykes's *Tab'e was ſupplied, from the Diſtricts near the City, with ſeveral Articles of Proviſion, but that Inconveniencies having attended this Method,* Mahomed Reza Cawn *propoſed to Mr.* Sykes *to aboliſh this Cuſtom, and to receive* 2,000 Sicca *Rupees per Month from the Collections, Accounts, Pooſhtebundy, and Reſum. To this Propoſal Mr.* Sykes *acquieſced; and the Allowance has been continued to the Reſident, and received by me ſince I have held that Station.* Mr. *Verelſt* I acquainted with this Circumſtance, and he did not diſapprove of the Allowance being continued, as he was ſenſible of the great Expence attendant on my Situation. Whatever Orders you may pleaſe to tranſmit on this Subject, ſhall be punctually complied with; and I ſhall only add upon it, that large as my Allowances are, as Reſident at the Durbar, I can aſſure you they do not exceed my Expences.

After mature Conſideration and Examination of the ſeveral Charges that the Miniſters have thought proper to admit into theſe Accounts, you, Gentlemen, will pleaſe to determine what ſhall be continued, and what ſtruck off. The Charges may certainly be greatly reduced; the Miniſters and myſelf are of Opinion, that if an Addition to the Bundibuſt, of about 3,50,000 Rupees, be made, it may ſerve to bear all abſolutely neceſſary Expences, provided Chelats are given only to thoſe immediately in Office in the collecting Branch, and that you think proper that no Bearers or Coolies be charged in future in theſe Accounts. Such other Charges as you may deem expedient to ſtrike off, may be deducted from that Sum; and whatever Chelats or other Expences you may pleaſe ſtill to continue, over and above thoſe already ſpecified, muſt be added to it. *Permit me, here, Gentlemen, ſtrongly to recommend, that the Mode of collecting by Mathute be aboliſhed,* which will prove a great Relief to the Inhabitants. *This Mode of Collection has ever been a heavy Grievance, as the Ryott never knew what he was to pay, but had more or fewer Demands made on him, at the arbitrary Will of the Collector.* The Sum propoſed to be added to the general Bundibuſt will be chearfully ſubmitted to; the Ryotts will know what they have to pay, and be freed from arbitrary Oppreſſion. One great Difficulty occurs, which is, how to get clear of the Sum of Rupees 2,29,265. 11. 14., which theſe *Ceſſes ſtand indebted to the Treaſury, Merchants,* &c. Could this Sum be wrote to Loſs, and ordered to be paid, the Satisfaction would be complete; if not, I am afraid the deſtructive Mathute Plan muſt be purſued another Year to get clear of this Incumbrance.

I remain, with Reſpect,
Honourable Sir and Sirs,
Your moſt obedient humble Servant,
Moideporé, *Richard Becher.*
the 28th March 1770.

Extract of a Letter from Mr. *Sykes* to Mr. *Becher,* under Date the 16th January 1769.

You will find there are the Collections made ſeparate from the Statement, viz. on Account the Expences of the Pooneah, called Khelat, Bawh, Pooſhtebundy, and Reſum Nezarut. *This Mode for defraying theſe Expences was eſtabliſhed by Lord* Clive *and the Select Committee; and why they were not included in the Statement, that the Company might have a fair Account of their groſs Collections at one View, I cannot conceive. It muſt, I think, have ariſen from the Fear the Gentlemen of the Select Committee had, that the Company would not permit ſuch an Expence to be kept up at the Pooneah, notwithſtanding it is deemed ſo neceſſary in the Eyes of the Country* People, and always held with the utmoſt Veneration. The *Pooſhtebundy* is a *neceſſary Expence.*—The *Reſum Nazarut might be aboliſhed;* yet as this Allowance to the under Mutſuddies and Officers of the Government is of an ancient Standing, the Abolition of it would have given Diſguſt, and it was directed to be kept up, and divided as the Nabob thought proper.

Ordered, the Accounts be entered after theſe Proceedings.

After mature Conſideration, the Committee determine on the following *Reſolutions:*

That the *Expences* of *the Chelat Baha be in future limited and regulated,* the Dreſſes to be beſtowed on none but the acting Officers of Government, and the Members of the Adminiſtration, and the *Value reduced as low as Appearances will admit.*

That the Reſident proceed to examine the Pretenſions of all thoſe who have heretofore received Dreſſes, and forward a Liſt to the Committee of thoſe who ought to be excluded from, or admitted to, that Diſtinction.

That the late *Charges of Pooſhtebundy,* after the extraordinary Repairs of the Banks in 1767, *appear exorbitant;* that the general Tax being impoſed at that Period, on Account of the Inundation only, the Neceſſity for it can no longer remain at preſent; and that nothing ſhould prevent the immediate Re-eſtabliſhment of the local Tax, was it not neceſſary to diſcharge the Debt of 2,29,265. 11. 14. and on the Overplus of this Ceſs the Committee principally rely, as a Fund for that Purpoſe.

That the Reſum Nazarut be conſolidated with the Reſum of 10 Annaes.

That the *Preſents* to the *Mohures* and *Mutſuddies* be *diſcontinued, as far as can be effected without creating in them a Diſguſt to the Service.*

That Bearers be allowed to thoſe who travel on public Duties, and to no others.

That the Sum of 3,50,000 *Rupees be fixed on for the enſuing Year; and that all Saving and Deductions which can be made therefrom, be applied to the Diſcharge of the Debt of* 2,29,265. 11. 14.

That a *Statement* of the Sum be *formed ſeparate* from the *Bundibuſt,* and that a new and equal Aſſeſſment thereof on each Diſtrict, in proportion to its Revenues, *avoiding thoſe Partialities which have hitherto been too viſible in the levying the Mahhuts.* This indeed the Committee ſuppoſe to have been one grand Cauſe of the Complaints regarding *Mahhuts;* and *if the Abuſes of Collectors be alſo included, the Reaſon why ſo inconſiderable a Sum as the Mahhut has ſpread ſuch Terror, and produced ſuch Grievance, need not be further ſought.*

By fixing the Amount of the whole Mathute at the Commencement of the Year, and dividing the Burthen equally among the Diſtricts — the *Committee* entertain *Hopes,* that the *Inhabitants will be ſufficiently ſecured againſt the Evils of an unlimited arbitrary Tax, and the Arts of Collectors, who muſt neceſſarily have drawn enormous Sums from the Ryott under this Head; it appearing to the Committee, that the* 2,000 *Rupees per Month, mentioned in the Reſident's Letter, is a Part of the* 3,000 *ſettled by Lord* Clive, *but by ſome Overſight not recorded.*

Agreed, That the *Reſident be queſtioned concerning it;* and that the following Letter be wrote to him, as a full Anſwer to his Letter of the 28th March.

To *Richard Becher,* Eſquire, Reſident at the Durbar.

Sir,

We have received your Favour of the 28th ultimo, with the ſeveral Papers and Accounts therein encloſed.

In a Country where Abuſes of Office are practiſed with an Audaciouſneſs that ſeems to except the Offender

to inſtant Puniſhment, and are yet ſupported by ſuch a Complication of Artifice, and Multitude of Aſſociates, that to detect is difficult, and to mark the Offender almoſt impoſſible; it is a neceſſary Conſequence, that all arbitrary Ceſſes whatever muſt be ſo many Inſtruments of Oppreſſion in the Power of Collectors.—Was it not ſo, how is it poſſible that the Mathute, a Sum by no means conſiderable in itſelf, ſhould be found ſo heavy and intolerable a Burthen on this extenſive Country. Equitably divided amongſt all the Diſtricts, it would be ſcarcely felt, at leaſt it could not be called a Grievance. To reconcile this extraordinary Diſproportion of the Cauſe to the Effect, is impoſſible, and we ſhall therefore be very ſolicitous to hear what Progreſs is made by the Superviſors in this Object of their Enquiries, ſince we more than ſuſpect the Reſult will lay open a moſt iniquitous Scene of Oppreſſion and Peculation.

We ſhall now *reply* to your *Obſervations* on the Inſtitution, Amount, and Application, of each particular Ceſs; *and here we are ſtruck with the never-ceaſing Accumulation of Expence in the Article of Chelat Baha.* Upon referring to the Charges incurred *before* our Acceſſion to the *Dewannee*, we find them ſo ſmall as 83,000 *Rupees*, and even ſince that Period, each Year has ſwelled the Account, till it has exceeded all Bounds. We are ſenſible that the Cuſtom of *Dreſſes made to the Board* have been one Cauſe, and the defraying occaſional Charges from the Treaſury, and not from the Nabob's Conſummany, as formerly, has been another ſtill greater Source of the Increaſe. As to the firſt, *the Inſtitution came from Lord* Clive, *when he attended the firſt Pooneah after the Grant of the Dewannee.* It was recommended by his Lordſhip to the Council as a Form which coſt little, and was nevertheleſs eſſential to the Dignity of this Adminiſtration; and has been continued, we are perſuaded, from that and no other Motive; ſince Intereſt could ſcarce be ſuppoſed to have a place in Matters ſo trivial. But the *grand Abuſe*, which has been *increaſing yearly, in the Admiſſion of every Rank to that Honour*, by which not only the Charges have been not only augmented, but the *Intention of the Cuſtom itſelf perverted*; for, *ſo far from beſtowing any particular Diſtinction on Members of the Board, it has been the Means of confounding all Diſtinctions.* We ſpeak with a View both to Engliſh Gentlemen and Domeſtics, and honourary Placemen about the Nabob and Miniſters. *Henceforth* we direct that *Dreſſes*, &c. *be confined to Members of the Board alone*, and to ſuch amongſt the Natives who are entitled by their Offices; in which latter Point we cannot at this Diſtance preciſely determine, but leave to you to examine all Pretenſions; and we could wiſh to ſee the Value of theſe Dreſſes reduced, as well as more ſparingly dealt. When theſe Points are effected, we conceive the Diſburſements may be reduced to the Footing of the firſt Year of the Dewannee, or perhaps lower.

The *Piſht Bendy being a new Ceſs ſince the Year* 1767, and *impoſed upon an extraordinary Calamity, which had not happened for Years before, and may not happen for Years to come, we ſee no Reaſon*, after the Banks had undergone one thorough Repair, *why ſo large a Sum ſhould ſtill have been levied, and even a larger for theſe Two laſt Seaſons, than that immediately ſucceeding the Inundations.* Since the *Practice of Mathute is ſo evidently pernicious, the good Order in which you repreſent the Banks to be at preſent, would afford a favourable Opportunity for aboliſhing the general Tax, and re-eſtabliſhing the local one; but the Debt of* 2,29,265. 11. 14. *due to the* Merchants on *Account of the former Years, make it neceſſary to ſuſpend this Reſolution*, as it is from the Overplus of this Ceſs whence we principally hope to raiſe a Fund for the Diſcharge of that Debt.

In the Accounts we obſerve the Names and Diſburſements of the Reſum Nizamut, and Revenue of 10 Annaes blended together. It occurs to us, that *was the Name as well as the Office of the Nazerut conſigned* to Oblivion, and that Ceſs conſolidated with the Reſum of 10 Annaes, we ſhould thereby rid ourſelves of one Species of Mathute. Whether the Preſents made to the Mohorers out of the Ceſſes might be diſcontinued, partly or wholly, without producing a Diſguſt and Indifference hurtly to the courſe of Buſineſs, is an Object we recommend to your Conſideration.

Under the Head of *Bearers* ſome *Difference ſhould be made between thoſe who travel for Amuſement, or upon their own private Affairs, and thoſe who are called by Duty.* That Bearers, *&c.* ſhould be provided for the former at the public Expence, is in the higheſt Senſe unreaſonable and profuſe, and we direct theſe Exceptions be carefully noted in future.

As you inform us that *no Ceſs was collected on Account of the Reſum of* 10 *Annaes, before the Year* 1767, *we are at a Loſs to know how the Expence was defrayed before that Period.* From the Materials before us it would appear, that this Reſum was formerly collected on the Amount of the Bundibuſt, and only became a *Mathute ſince the Year* 1767.

We requeſt you will ſolve this Doubt. For the *future Regulation* of theſe Ceſſes, Two Points muſt be effected: 1ſt, The Limitation of the Sum; 2dly, The proportioning that Sum to the whole Province. *You fix the Neceſſary, at* 3,50,000; we hope and believe you have exceeded the Reality in that Calculation; for upon drawing a Balance between the medium Amount of former Charges, and the Savings we have pointed out, there will remain a conſiderable Exceſs from the Sum of 3,50,000, to be appropriated to the Payment of the Debt of 2,29,265. 11. 14; however, this will beſt appear after one Year's Experience; and then, ſhould the Fund fail our Expectations, ſomething muſt be added to it for the Year enſuing, till the Debt is diſcharged; but to render any Addition unneceſſary, we expect every poſſible Saving be applied to the above Purpoſe.

Great Partiality has been ſhewn in the Aſſeſſment of the Mathute. The extenſive Province of Dacca *has paid only* 5,600 *Rupees to the Reſum of* 10 *Annaes, and nothing to any other Ceſs, ſince we have held the Dewannee; whilſt* Nudeah, *comparatively a ſmall Diſtrict, has paid heavily to all; and this Inequality ſeems almoſt throughout the whole Province.*

Your *Propoſal* of *adding the Mathute* to the Bundibuſt we *do not altogether approve, becauſe the Collectors and Zemindars, might chance in ſuch Caſe to avail themſelves of the Ignorance of the Ryotts, and clandeſtinely continue the ſeparate Collection under the old Heads*; and becauſe the Bundibuſt itſelf might be encroached upon, to pay theſe extraordinary Charges, ſhould an unfavourable Seaſon make a Reduction neceſſary. *The Ryott*, who *has been uſed to pay towards the Peſht Bundy, the Chelat Baha, &c. according to the temporary Reſolves of Government, or more properly the arbitrary Decree of the Collector, would ſcarcely think it a Hardſhip, when the Sum he is to pay is fixed and proportioned*; whereas an Addition to the Bundibuſt would give Riſe to Evaſions, from being an unuſual Thing, if from no other Cauſe.

In ſhort, our View is not ſo much to ſuppreſs the Taxes, as to new model them; and this we would perform by drawing a ſeparate Statement of them independant of the Bundibuſt, by determining the groſs Sum, and by aſſeſſing each Diſtrict, according to its true Caſes and Extent; the Ryott then cannot be expoſed to ſudden Demands, and perpetual Alarms of new Calls; and the pernicious Influence of the Mathute will be in all Reſpects effectually reſtrained.

If the Allowance of Two thouſand Rupees per *Month, annexed to the Reſident in lieu of the Zemindar's Contribution of Proviſions, be incluſive of the* 3,000 *Rupees, which is the ſtated Salary, it is no more than his Right; if excluſive, it muſt be diſcontinued; though we are ſenſible your Motives for receiving it were no other than the Example of your Predeceſſor.* We are inclined to believe the former Suppoſition, becauſe you only charge One thouſand Rupees in the *Mooteyl* Abſtracts, and the *Salary of the Reſident was, we underſtand, ſettled by Lord* Clive, *without* being recorded.

N° 60 (b).

An ACCOUNT of what has been collected under the Head of Mhatoote, from the 11th of April 1766 to the 10th of April 1770; as tranſmitted by Mr. *Becher* to the Select Committee at *Calcutta*: Diſtinguiſhing each Year; and alſo diſtinguiſhing under what Pretence the ſame was collected, and to whom paid.

Dr.

CHELAT ACCOUNT for the *Bengal* Year 1173, or from the 11th of April 1766 to the 10th April 1767, being the Amount of a Ceſs collected for defraying the annual Charge of the Dreſſes preſented to the People in public Employments at the Time of the Pooneah, and on their receiving any new Appointment.

To the Amount aſſeſſed on the Diſtricts	167,410 10 10 —		
Deduct what remains uncollected	5,287 4 13 2	162,123	5 15 2
Borrowed on this Account; viz.			
From the Treaſury	5,287 4 14 2		
From ſeveral Merchants	8,862 8 — —	14,149	12 14 2
Charged in the Treaſury Account, being on Occaſion of new Appointments in the courſe of the Year		40,597	8 — —

Cr.

By Diſburſements at the Time of the Pooneah; viz.

Engliſh Gentlemen, viz.		
Lord *Clive*	10,000 — —	
Mr. *Sumner*	4,800 — —	
General *Carnac*	6,000 — —	
Mr. *Verelſt*	3,950 — —	
Mr. *Sykes*	5,500 — —	
Mr. *Marriott*	1,600 — —	
Mr. *Watts*	1,500 — —	
Mr. *Ruſſell*	1,600 — —	
Mr. *Alderſey*	1,800 — —	
Mr. *Kelſal*	1,350 — —	
Mr. *Floyer*	1,350 — —	
Mr. ——	1,000 — —	
Mr. *Maſkelyne*	1,100 — —	
Mr. *Campbell*	900 — —	
Mr. *Ingham*	1,000 — —	
Mr. *Strachey*	1,250 — —	
Mr. *Wynne*	650 — —	
Lord *Clive*'s Attendants	900 — —	
Mr. *Sykes*'s People	500 — —	46,750 — —
Nezamut; viz.		
His Highneſs the Nabob *Nudgeon ut Dowlah*	10,100 — —	
Nabob *Syſe ut Dowlah*	4,500 — —	
Mehammed Reza Cawn	7,400 — —	
Myr Sydee, Son of *Miran*	3,900 — —	
Nabob *Mobarek ut Dowlah*, Brother of the Nabob	4,000 — —	
Mehar Rajah Doobram	3,000 — —	
The *Seats*, Two Brothers, at 3,000 each	6,000 — —	38,800 — —

Carried forward - 216,870 10 10 —

Mutſuddies and Mohurers of the Cutcherry.

Rajah Raja Bulleb Dewan - - -		1,500 — —
Roy Her Loll ——— *Pouſkar* - - -		375 — —
Rajah Ram Shewick - - - -		625 — —
Roy Beſhen Shewick - - - -		300 — —
Roy Deby Shurn - - - -		250 — —
Roy Kexſhen Shewick - - -		245 — —
Muncher Doſs - - - -		120 — —
Aſſaram - - - - -		375 — —
Moharers or Writers, to whom Shawls and inferior Dreſſes are given - - -		4,140 — —
Inoke Loll, &c. Seriſtadars - - - -		943 — —
Nazir and his People - - - -		3,315 — —
Cannangoes; viz.		
Lechmy Narrain and his People	1,480 — —	
Mehender Narrain, ditto -	1,249 — —	
		2,729 — —
People in the Treaſury - - -		1,114 — —
Hadgee Mehendy, Derogah of the Cutcherry and People - - - - -		365 — —
People of the Dewanny Adowlet, or Court of Juſtice		734 — —
Fyrullah Cawn, Derogah of the Khas Newerry, and People - - - -		405 — —
Berge Loll and *Chuge Mull*, People of *Jugget Seat*		1,135 — —
People of the Mint - - -		857 — —
Pachouterah Deuragah, and People - -		720 — —
The Caty of *Bengal*, and his People - -		883 — —
Mahomed Zaber - - - -		120 — —
Jey Kaſhern, and People of the Khas Jalork -		414 — —
Meer Seyol, and People - - -		970 — —
		22,634 — —

Nobkiſſen Cawndoo, and People belonging to Lord *Clive* and Mr. *Sykes*.

Nobkiſſen - - - - -		750 — —
Cawntoo - - - - -		650 — —
Beyram Chowdery, Aumen of the Cutcherry, on the Part of the Reſident and his People -		1,067 — —
Lord *Clive's* Moonſhee - - - -		240 — —
General *Carnac's* ditto - - -		120 — —
Chubdars, Sooiberdars, &c. - -		1,530 — —
		4,357 — —

D.

Brought forward - -	216,870 10 10	—

C.

Brought forward - -			112,541	— —
Extraordinary Chelats.				
Kam Duft Sain, Rajah of *Morung* - - -	1,212	8 —		
Vacqueel of *Sujah Dowlah* - - - -	800	— —		
Ditto of *Shitabroy* - - - -	525	— —		
Ditto of *Dirgo Narrain* - - - -	325	— —		
Cannongee of *Bhagly Poor*, and People -	415	— —		
Contingencies - - - - -	2,122	— —		
			5,199	8 —
People belonging to the Nabob.				
Mozufer Ally Cawn, Arze Beggy - -	1,090	— —		
Ishmael Ally Cawn - - - -	800	— —		
Syed Mokerm Ally Cawn - - -	600	— —		
Meer Mumah - - - - -	650	— —		
Ahmed Ally Cawn, Beekshy, and People -	834	— —		
Meer Meheerteh, Doregah, Ditto - -	475	— —		
Behader Ally Cawn - - - -	500	— —		
Ibrahim Ally Cawn - - - -	762	— —		
Bogwan and Mohreers of the Nabob's Dewan -	1,198	— —		
Judderil Hoe Cawn and People - - -	524	— —		
Nabob's Treasury - - - -	714	— —		
Huskin Ut Dine Cawn - - - -	699	— —		
Nezzereeh Ulla Cawn, &c. - - -	1,146	— —		
Gour Beeksh Sing, &c. - - - -	486	— —		
Derogha of the Boats - - - -	231	— —		
Roy Mohun Loll - - - - -	427	— —		
Moonshees - - - - -	325	— —		
Shawles given to Mohrees and inferior Servants -	5,065	— —		
Mirza Zine ut Abeet Dine - - -	450	— —		
Mir Zine ut Abeet Dine - - -	325	— —		
Heemmeel Sing, Sal Petre Derogah - -	325	— —		
Rungeel Chund, Begum's Dewan - -	125	— —		
Mirza Mohusseen - - - - -	225	— —		
Mahommed Halall, Mohreers, and inferior Servants	4,549	— —		
			22,525	— —
Chelats given to the Zemindars, Collectors, &c. with Dewans, Naibs, and other People in Employ in the following Districts.				
Patna, Rajah Shitabroy - - - -	4,550	— —		
Dacca - - - - -	5,490	— —		
Moorshedabad Foujedarry - - -	2,695	— —		
Houghly; Foujedars, Zemindars, &c. - -	7,091	— —		
Rungpoor, ditto, ditto - - - -	5,275	— —		
Sylhet, ditto, ditto - - - -	1,095	— —		

Purneah, ditto, ditto	-	-	4,282 — —
Rajeb Mehat, ditto, ditto	-	-	4,401 — —
Tipperah, ditto ditto,	-	-	27,528 — —
Rangamaty, ditto, ditto	-	-	7,278 — —
Raje Shaby, ditto, ditto	-	-	8,146 — —
Nuddeah, ditto, ditto	-	-	7,352 8 —
Deenagepoor, ditto, ditto	-	-	4,289 — —
Beerbhoom, ditto, ditto	-	-	1,200 — —
Bisnunpoor, ditto, ditto	-	-	734 — —
Fuly Sing, ditto, ditto	-	-	1,042 — —
Lushkerpoor, ditto, ditto	-	-	1,378 — —
Mahomed Shahy, ditto, ditto	-	-	2,567 — —
Ichawarpoor, ditto, ditto	-	-	1,421 — —
Tumalook, ditto, ditto	-	-	915 — —
Jellamutah, &c. ditto, ditto	-	-	459 — —
Ifsoofpoor, ditto, ditto	-	-	504 — —
Mofaudull, ditto, ditto	-	-	460 — —
Pachete Aumil, Zemindars, and their People		-	725 — —
Petty Mehals	-	-	6,993 — —
		Sicca Rupees	7,66,052 10 —
			2,16,870 10 10

Sicca Rupees - - 2,16,879 10 10 —

D.

CHELAT ACCOUNT for the *Bengal* Year 1174, or from 10th April 1767 to 11th April 1768, being the Amount of a Cess collected for defraying the Annual Charge of Dresses presented to the People in public Employment at the Time of the Pooneah, and on their receiving any new Appointment.

To Receipts; viz.			
The Amount assessed on the Districts - -		20,000 — —	
Deduct what is uncollected, viz.			
What is expected to be recovered	6,078 10 15		
Irrecoverable - -	19,219 15 15		
		25,298 10 10	
			1,74,701 5 10
The Amount paid by Zemindars, &c. who received Dresses, exclusive of those presented to them at the Pooneah - - -			328 — —
The Amount borrowed, viz.			
From the Treasury - - -		82,210 6 10	
Due to several Merchants for their Goods - -		5,900 — —	
			88,110 6 10

C.

By Disbursements; viz.		
His Highness the Nabob *Syeful Dowlah* -	10,300 — —	
Mahomed Reza Cawn - - - -	6,000 — —	
Mobaruk ut Dowlah - - - -	5,156 — —	
Meer Syder, Meran's Son - - -	1,350 — —	
Bharan Jung, M. R. Cawn's Son - -	1,500 — —	
Mahomed Tukky Cawn, ditto - - -	1,400 — —	
Ashuf Ally Cawn - - - -	850 — —	
Meer Shum Shair Ally - - - -	1,000 — —	
		27,556 — —
Maha Rajah Doolubram - - - - - -		3,000 — —
Juggut Seat and his Brother - - - - -		6,000 — —
English Gentlemen; viz.		
Mr. *Verelst* - - - - -	10,000 — —	
Mr. *Cartier* - - - - -	6,000 — —	
Colonel *Smith* - - - -	5,000 — —	
Mr. *Sykes* - - - - -	6,000 — —	
Mr. *Becher* - - - - -	5,000 — —	
Mr. *Alexander* - - - -	4,500 — —	
Mr. *Russell* - - - - -	4,500 — —	
Mr. *Aldersey* - - - - -	4,500 — —	
Mr. *Floyer* - - - - -	4,500 — —	
Mr. *Campbell* - - - - -	4,500 — —	
Mr. *Court* - - - - -	4,500 — —	
Mr. *Middleton* - - - -	4,500 — —	
Mr. *Watts* - - - - -	4,500 — —	
Mr. *Coxe*, and Gentlemen of the Governor's Family - - - - -	11,681 4 —	
		79,681 4 —
Mutsuddies, &c. of the Cutcherry.		
Futtah Ullah Cawn, Tassieldar - -	1,750 — —	
Maha Raja Raje Bullub, Sukar Dewan - -	1,300 — —	
Roy Hir Loll - - - - -	562 8 —	
Rajah Ram Seweek - - - -	593 12 —	
Roy Deby Churn - - - -	356 4 —	
Asa Ram - - - - -	293 12 —	
Munnoer Doss - - - -	150 — —	
Meery Der, Shiristadar - - -	410 —	
Head Cazy - - - - -	1,392 4 —	
Mohammed Assaid - - - -	150 — —	
Canongoes - - - - -	3,848 8 —	
Officers of the Adaulet - - -	90 6 —	
People of the Treasury - - -	155 6 —	

Nazir Cawn Mahammed and Mirdas at the Cutcherry	1,297	8	—
Hajee Mendy, Dorogah of the Cutcherry	271	4	—
Mohreers at the Khalſah	3,306	—	—
Jeha Loll, Shiriſtadar Micthole	125	—	—
Brige Loll, Munſhy and Segemull	1,032	—	—
Munſhies of the Khalſah	1,327	8	—
Byaram Chowdry, and his People	5,070	12	—
Mahomed Syed	2,138	—	—
			25,912 8 —
Nubkiſſen, and ſundry People in the Service of the Reſident.			
Nubkiſſen	1,500	—	—
Gocul Goſaul	1,500	—	—
Pedim Lucken, *Nobkiſſen*'s Paiſhkar	125	—	—
Biſhun Churn Boſe	320	—	—
Ram Kiſſwer Sing	300	—	—
Munſhy Syfew ulah	605	—	—
Niebkiſſen's and *Gocul Goſaul*'s Munſhies	562	—	—
Writer	260	—	—
Servants and Attendants	620	—	—
			5,792 — —
Extraordinary Chelats and Contingencies.			
Perſid Roy, *Sujah Dowlah*'s Vackeel	2,000	—	—
Mendy Cawn	2,426	—	—
Rajah Diaram Pundet	950	—	—
Oudry Purey Goſaign	700	—	—
Maha Raje Sing, &c.	510	—	—
Zewrarer Sing, &c.	979	—	—
Nyla Der Pundet	1,200	—	—
Ajaib Roy	275	—	—
Sundry Charges in making the Chelats	1,993	—	—
			11,015 — —
Chelats given to Servants, and ſundry People in the Nabob's Family.			
Mazzuffer Ally Cawn	1,99,812	—	—
Iſmael Ally Cawn, Arz Beggy	1,09,312	—	—
Roy Mohun Lott	1,960	—	—
Son of *Molherem Ally Cawn*	371	—	—
Amid Ally Cawn, Beehſty	15,824	—	—
Ally Ibraim Cawn, &c.	1,457	4	—
Bahadar Ally Cawn, Derogah	787	8	—
Son of *Fyze ullah Cawn*	700	—	—
Reza Cully Cawn	250	—	—
Rejub Beg	369	—	—

Carried forward	2,63,139	12	—

D.

Brought forward - - - - 2,63,139 12 —

C.

Mir Mifsya - - - -	618	8 —
Meeftafa Kully Cawn - - - -	399	— —
Syed Huffein Reza Cawn - - - -	758	8 —
Seeder Ut or *Cawn* - - - -	10,038	— —
Roy Reep Chund - - - -	593	12 —
Nezut Ulla Cawn - - - -	808	8 —
Huffein Ut Dene Cawn, Derogah of Buildings -	12,838	— —
Bogwandofs, Shirifiah Nazamut - -	842	— —
Roy Gour Herry - - - -	452	4 —
	17,329	— —

Extraordinary Chelats and Contingencies.

Perfid Roy, Sbujah Dowlah's Vackeel - -	2,000	— —
Menay Cawn - - - -	2,426	— —
Rajah Diaram Pundit - - - -	950	— —
Oudey Parey Gofaign - - - -	700	— —
Mah Raje Sing, &c. - - - -	510	— —
Zeewraver Sing, &c. - - - -	979	— —
Nyla Der Pundit - - - -	1,200	— —
Afsaib Roy - - - -	275	— —
Sundry Charges in making the Chelats -	1,993	— —
	11,014	— —

Chelats given to Servants, and fundry People in the Nabob's Affairs.

Maffuffer Ally Cawn - - - -	1,998	12 —
Ifmael Ally Cawn, Arz Beggy - - -	1,093	12 —
Roy Mohun Loll - - - -	1,960	— —
Son of *Molkerum Ally Cawn* - - -	371	— —
Amid Ally Cawn, Beekfhy - - -	1,582	4 —
Ally Ibraim Cawn, &c. - - -	1,457	4 —
Bahadar Ally Cawn, Derogah - - -	787	8 —
Son of *Fyze ullah Cawn* - - - -	700	— —
Reza Cully Cawn - - - -	250	— —
Rajab Beg - - - - -	369	— —
Mir Mefsya - - - - -	618	8 —
Meeftapa Kully Cawn - - - -	399	— —
Syed Huffein Reza Cawn - - - -	758	8 —
Fedder ut oe Cawn - - - -	1,003	8 —
Roy Riep Chund - - - -	593	12 —
Nerut Ulla Cawn - - - -	808	8 —
Huffein ut Dine Cawn, Derogah of Buildings -	1,283	8 —
Bogwandofs, Shirifter Nazamut - -	842	— —
Roy Gaur Herry - - - -	452	4 —

People of the Treasury	1,381	4	—
Muza Zine ut Abeetdine of the Cook-room	231	—	—
Derogah of the Elephants	456	4	—
Hajee Sehadel mund	633	8	—
Shaker Ally Cawn, and his People	1,154	8	—
Nis Nunna	500	—	—
Shiriſtadars, Mohreers, Chubdars, and various Attendants	7,835	8	—
			29,521 4 —

Chelats given to Foujedars, Aumils, Zemindars, and Naibs, of the following Diſtricts; viz.

Foujedar of *Moorſhedabad*, &c.	1,384	8	—
Syer Neebas	684	8	—
Maha Rajah Shitabroy	7,385	—	—
Baghlepoor	4,968	—	—
Dacca	6,138	—	—
Purnea	2,525	—	—
Syllet	1,271	8	—
Mahomed Amynpoor or *Houghly*	4,131	—	—
Ranga Matty	137	8	—
Conk Jole or *Rajemehal*	3,121	12	—
Rungpoor	678	8	—
Raje Shahy	6,055	12	—
Denagepoor	6,623	8	—
Acekerah, or *Nuddeah*	2,262	—	—
Biſhenpoor	1,196	8	—
Beerbhoom	2,990	8	—
Iſſoufpoor	3,121	—	—
Tipperah	1,766	—	—
Luſhkerpoor	1,078	—	—
Futty Sing	471	—	—
Mint of *Moorſhedabad*	1,081	—	—
Syer Chunacolly	616	—	—
Edrakpoor	1,807	8	—
Iehanguirpoor	893	8	—
Nabob Gunge	310	—	—
Aſſidnagur	341	—	—
Mahomed Shahy	1,702	—	—
Miſaudul	4,001	—	—
Pachite	1,346	12	—
Petty Mehals	4,615	—	—
			74,662 12 —
Total *Sicca* Rupees			2,63,139 12 —

Total *Sicca* Rupees — 2,63,139 12 —

D[r]

CHELAT ACCOUNT for the *Bengal* Year 1175, or from the 11th of April 1768 to the 10th of April 1769, being the Amount of a Ceſs concluded for defraying the Annual Charges of Dreſſes preſented to the People in public Employments at the Time of the Pooneah, and on their receiving any new Appointment.

To Receipts; viz.					
To the Amount aſſeſſed on the Diſtricts		3,03,610	—	—	
Deduct uncollected; viz.					
What is expected to be recovered	23,456	10	—		
Irrecoverable	38,853	3	—		
		62,309	10	3	
				24,13,005	19 1
To the Amount paid by the Zemindars, &c. who received Dreſſes, excluſive of thoſe preſented to them at the Pooneah				27,184	3 5
To the Amount borrowed; viz.					
From the Treaſury		25,911	5 5	3	
Due to ſeveral Merchants for their Goods		29,851	13 —	—	
				55,763	2 5

C[r]

By Diſburſements; viz.					
His Highneſs the Nabob *Syef ut Dowlah*		11,100	—	—	
Mohomed Reza Cawn		7,000	—	—	
Mobareh ut Dowlah, Brother of the Nabob		5,156	—	—	
Meer Syder, Son of *Mheran*		1,632	14	—	
Meer Shumſhur Ally, Brother-in-law of *Syef ut Dowlah*		1,100	—	—	
Aſhref Ally Cawn		2,373	2	—	
Meer Sheebab		658	5	—	
Meha Raja Doolubram		3,111	—	—	
The *Seats*, Two Brothers, at 3,000 each		6,000	—	—	
				38,031	5 —
Engliſh Gentlemen.					
Mr. *Vereſt*		11,000	—	—	
Mr. *Cartier*		7,696	—	—	
Colonel *Smith*		6,000	—	—	
Mr. *Becher*		7,500	—	—	
Mr. *Sykes*		7,000	—	—	
Mr. *Alexander*		5,000	—	—	
Mr. *Ruſſell*		4,425	—	—	
Mr. *Rumbold*		4,774	9	10	
Mr. *Alderſey*		4,781	15	—	
Mr. *Kelſall*		4,000	—	—	
Mr. *Floyer*		4,500	—	—	
Several Gentlemen of the Governor's, Mr. *Cartier*'s, and Mr. *Sykes*'s Family		11,857	12	—	
				78,535	4 10
Mutſuddies, Mohreers, &c. belonging to the Cutcherry.					
Fulleh Ulla Cawn		1,750	—	—	
Meha Rajah Najebullah		1,300	—	—	
Roy Dulah Ram		1,200	—	—	
Rajah Hir Loll		1,000	—	—	
Rajah Ram Shewick		900	—	—	
Roy Deby Churn		375	—	—	
Merhuder		700	—	—	
Aſſaram		300	—	—	
Monſher Doſs		150	—	—	
Ram Kiſſen		175	—	—	
Hadjee Mehendek, with his People		325	—	—	
The Cazy of *Bengal*, and his People		1,580	—	—	
Mahomed Aſſur		150	—	—	
Lechmynarrain, Canongoe of *Bengal*, with his Naib, &c.		2,216	—	—	
Mehendernarrain, ditto, ditto		2,093	—	—	
Inche Loll, Sheriſhtadar		150	—	—	

Noul Kiſhour	125	—	—
The Nazir, or Overſeer of the Cutcherry, with the People under him	1,938	—	—
People of the Adawlet or Court of Juſtice	1,275	12	—
Ditto Treaſury	1,276	—	—
Moonſhees	1,513	8	—
Mahomed Syed	263	8	—
Vackeel and Mohreers of *Juggut Seat*	1,027	—	—
Shawls and inferior Dreſſes given to the Sheriſhtadars, Mohreers, &c. of the different Offices in the Cutcherry	5,312	—	—
Rajah Perbooram, at the Time of his Appointment	800	—	—
Byaram Chowdry, Aumeen of the Cutcherry, on the Part of the Reſident, with the People employed under him	5,666	12	—
			33,561 8 —
Public Servants of Mr. *Cartier* and the Reſident.			
Baboo Ram Paulit	1,500	—	—
Pedun Luchend, Naib of *Nobkiſſen*	644	—	—
Mr. *Cartier*'s and Mr. *Sykes*'s Writers	850	—	—
Moonſhees of Mr. *Sykes*	445	—	—
Ditto of the Company from *Calcutta*	419	—	—
Ram Kiſhourſain	348	—	—
Chubdars, Sootchburdars, &c. Servants	3,372	—	—
			7,578 — —
Extraordinary Chelats and Contingencies in the Courſe of the Year; viz.			
Gold Thread, &c. bought	1,555	5	—
Vacquil of *Shitabroy*	400	—	—
Ditto of the Rajah of *Bhoutan*	200	3	—
			2,155 — —
Chelats given to the People of the Nabob's Family, Servants, &c.			
Mozuffer Ally Cawn, Arze Beggy, and People	3,025	—	—
Roy Mohun Loll, Dewan, &c.	2,143	—	—
Rajah Amerut Sing, ditto *M. R. Cawn*	2,000	—	—
Iſmael Ally Cawn, ditto Arze Beggy	1,087	8	—
Ally Ibrahim Cawn	1,905	—	—
Son of *Mokerm Ally Cawn*	350	—	—
Ahmud Ally Cawn	2,230	—	—
Bogwan Doſs, &c. Mohreers of the Nabob's Dewan	649	—	—
Huſſeim Reza Cawn	1,250	—	—
Jewan Merd Ally Cawn	600	—	—
Behader Ally Cawn	1,168	14	—
Nezza Ally, Derogah	300	—	—
Roy Ram Perſhaud	975	—	—

Carried forward 3,24,247 11 10

D.

Brought forward - 3,24,247 11 10

C.

Meer Mutoctteh	625	— —	
Regib Beg	525	— —	
Mahomed Nizamut	1,450	— —	
Moonshees	1,100	— —	
Roy Gobur Hurry	921	— —	
Sedderit Hoe Cawn	1,363	— —	
Hadjee Sawdelonund	325	— —	
Nusselet Ullah Cawn, &c.	2,011	— —	
Shaker Ally Cawn and *Rungeal Chund*, &c.	1,724	— —	
Hussein ut Dine Cawn, &c. Derogah of the Buildings	2,128	— —	
Reza Cooley Cawn	400	— —	
Son of *Fyaz Ullah Cawn*	1,200	— —	
Mirza abu ut Hussein	350	— —	
Aka Mirza	300	— —	
People of the Nabob's Treasury	387	4 —	
Mirza Zine ut abut Dine	523	4 —	
Mahomed Helass, &c. Saristedars, Mohreers, &c. of Thirty-five Offices kept up, according to old Custom	6,137	— —	
Chubdars, &c. Servants of all Denominations	7,788	8 —	
			46,945 — —

Chelats given to the Zemindars, Foujedars, Collectors, Dewans, Naibs, &c. People in Employ in the following Districts:

Patna, Rajah Shitabroy, &c.	7,278	— —
Dacca, Jessarut Cawn, Meha Raja, Meha Sing	9,433	— —
Bhauglepoore Foujedar, &c.	4,510	— —
Moorshedabad ditto	698	— —
Syllet Foujedar	1,563	— —
Houghly ditto, with 40 Zemindars and Talookdars	10,620	— —
Rungpoor Foujedar, &c.	1,994	— —
Rajemehal ditto	1,843	— —
Purnea ditto	2,704	— —
Gutwa ditto	294	— —
Nabob Gunge	510	— —
Pachouterah Derogah	1,745	— —
Seyer Nekhas	697	— —
Mint	1,043	— —
Raje Shaby, (several Aumils and Zemindars)	8,144	— —
Issouspour, ditto ditto	1,412	— —
Mysawdull, ditto ditto	5,040	— —
Jehanguirpoor, ditto ditto	821	— —

Luſhkerpoor, ditto ditto	3,460 — —	
Futteh Sing, ditto ditto	1,244 — —	
Jellamoutah, &c. ſeveral Zemindars	12,029 — —	
Tipperah Zemindar	880 — —	
Nuddeah ditto, and Sons	10,907 — —	
Beerbhoom ditto ditto	2,674 — —	
Mahomed Shaby, ditto	2,714 — —	
Biſhanpoor, ditto ditto	3,199 — —	
Gdrakpoor, ditto ditto	1,739 — —	
Aſſidnagur, ditto ditto	1,306 — —	
Pachite, ditto ditto	1,416 — —	
Dinagepoor, ditto ditto	7,397 — —	
Chundlekey, &c. Mehals	1,800 — —	
Sele Burraſs, and Petty Mehals	6,326 — —	
	1,17,440 12 —	
Sicca Rupees	3,24,247 11 10	

D^r

CHELAT ACCOUNT for the *Bengal* Year 1176, commencing the 11th April 1769, being the Amount of a Ceſs collected for defraying the Annual Charges of Dreſſes preſented to the People in public Employment at the Time of the Pooneah, and on their receiving any new Appointment.

To Receipts; viz.		
The Amount aſſeſſed in the Diſtricts	2,84,603 3 —	
Deduct, uncollected till this Time, but which is receivable in the Courſe of the Year	2,44,376 12 —	
		39,226 7 —
The Money borrowed on this Account; viz.		
Advanced at the Time of the Pooneah, to be repaid as the Aſſeſſment is collected	1,67,000 — —	
Deduct Amount collected and repaid	39,226 7 —	
		1,27,773 9 —
Due to the Merchants for their Goods	1,35,878 3 —	
		2,63,651 12 —
Carried forward		3,02,878 3 —

C^r

By Diſburſements viz.

At the Time of the Pooneah.	
His Highneſs the Nabob *Syfe ut Dowlah*	10,825 — —
Mahomed Reza Cawn	7,200 — —
Mobark ut Dowlah, Brother of the Nabob	5,156 — —
Meer Sydee, Son of *Mheran*	2,550 — —
Huſſein Ally Cawn, eldeſt Son of *M. K. Cawn*	3,574 — —
Mahomed Tuky Cawn, youngeſt ditto	3,574 — —
Ahmud Ally Cawn	2,625 — —
Meer Shum Sheer Ally	2,505 — —
Aſhref Ally Cawn	2,565 — —
Meha Raja Doolubram	3,111 — —
The *Seats*, Two Brothers	6,000 — —
Engliſh Gentlemen.	
Mr. *Verelſt*	10,900 — —
Mr. *Cartier*	8,255 3 —
Colonel *Smith*	6,013 3 —
Mr. *Becher*	6,000 — —
Mr. *Alexander*	5,375 — —
Mr. *Ruſſell*	5,443 12 —

Dr.

Brought forward 3,02,878 3 —

Cr.

Mr. *Rumbold*	5,200 — —	
Mr. *Alderſey*	5,254 — —	
Mr. *Kelſal*	5,247 13 —	
Mr. *Floyer*	5,243 13 —	
Mr. *Maddiſon*	2,100 — —	
Mr. *Rooke*	1,225 — —	
Mr. *Ducarel*	1,200 — —	
Mr. *Redfearn*	1,000 — —	
Mr. *Jacomb*	800 — —	
Mr. *Coxe*	1,250 — —	
Mr. *Wynne*	1,200 — —	
Several Gentlemen attending the Governor	12,950 — —	
		84,657 12 —
Mutſuddies, &c. and People of the Cutcherry.		
Futtah Ulla Cawn	1,750 — —	
Roy Dullah Ram	1,000 — —	
Meha Rajah Raja bullub	1,150 — —	
Raja Ram Shewick	1,000 — —	
Roy Deby Churn	450 — —	
Mourledher	500 — —	
Aſſeram	375 — —	
Monoher Doſs	225 — —	
Hadjee Mahendy	377 — —	
Cannongoe *Luckmynarrain*	2,295 — —	
Ditto *Mehendernarrain*	1,952 — —	
Raja Perboram, with his Serriſtah	2,900 — —	
Byaram Chowdry, ditto	1,845 — —	
Hurry Kiſſen, ditto	4,234 13 —	
Chugemul, &c. People of *Juggit Seat*	1,397 — —	
Monſhees	1,781 — —	
Meer Syed	375 — —	
Mahtah Roy	150 — —	
Incheh Coll	150 — —	
Nour Kiſhour	125 — —	
People of the Awdelet, or Court of Juſtice	999 — —	
People of the Treaſury	1,599 — —	
The Cazy, &c.	1,330 — —	
Mahommed Aſſeid	150 — —	
Nazir Cawn Mahomed, &c.	2,176 — —	
Mohreers, &c. of the different Seriſtahs or Officers in the Cutcherry	5,518 — —	
		35,794 13 —
Public Servants of the Governor and Reſident.		
Raja Nobkiſſen	1,200 — —	

Gocul Gosaul	1,200 — —	
Ramsunder Dutt	653 — —	
Moonshees	1,735 — —	
Circas	2,225 — —	
Chublars, Hircarrahs, Peon, &c.	2,441 — —	
		9,454 — —
Extraordinary Chelats, and contingent Charges.		
Zouranur Zing } Vacqueels of *Shitabroy*	400 — —	
Boud Sing }	400 — —	
Dyaram Pundett, ditto of *Mineer ut Dowlah*	1,300 — —	
Contingent Expences	1,514 — —	
		3,614 14 —
People of the Nizamut, belonging principally to the Nabob *Syfe ut Dowlah*.		
Roy Mohun, Loll Dewan	1,525 — —	
Mesuffer Ally Cawn, Arze Beggy	2,130 — —	
Rajah Amurat Sing	1,800 — —	
Ishmael Ally Cawn	1,561 — —	
Ally Abraim Cawn	1,700 — —	
Son of *Mokram Ally Cawn*	375 — —	
Ahmed Ally Cawn	1,980 — —	
Hussein Reza Cawn	800 — —	
Jewammerd Ally Cawn	600 — —	
Behader Ally Cawn	1,090 — —	
Roy Rampar Saud	975 — —	
Meer Nuzar Ally	300 — —	
Regel Beg	525 — —	
Meer Messeteh	625 — —	
Roy Roop Obund, &c. Moonshees	1,150 — —	
Nyamut Cawn, &c.	400 — —	
Roy Gour Flurry	925 — —	
Rezy ut Hoe Cawn	475 — —	
Hadjee Sawdet Maund	325 — —	
Nusseret Ulla Cawn	977 — —	
Meer Salob	225 — —	
Shaker Ally Cawn, and People of the Begum	1,000 — —	
Meer Rerm Ally	480 — —	
Derogah	175 — —	
Hussein ut Dine Cawn, and People	2,485 — —	
Bogwandos, and People of Dewan	780 — —	
Acka Mirza	300 — —	
Mahomed Helall	800 — —	
Sheyk Myan ut Dine	400 — —	
Mohreers of the Nabob's Treasury	601 — —	
Mir Zerie ut abut Dine	531 — —	
Nyzamut Cawn	900 — —	
Reza Cooley Cawn	400 — —	
Carried forward	3,02,878 8 —	

C.

Brought forward	3,02,878 3 —	
Son of *Fyazulla Cawn*	1,200 — —	
Serishtadars, Mohreers, and Servants of every Denomination	15,105 8 —	
		45,920 8 —
Chelats given to the Zemindars, Foujedars, and Collectors, with their Dewans, Naibs, and People, in the following Districts:		
Dacca	9,915 4 —	
Moorshedabad Foujedarry	700 — —	
Mint	1,102 — —	
Nickas	700 — —	
Nabob Gunge	525 — —	
Assidnagur	725 — —	
Raje Shahy	3,044 — —	
Denagepoor	3,239 — —	
Houghly	4,832 — —	
Purnea	5,139 — —	
Tipperah	862 — —	
Sylket	1,606 — —	
Rungpoor	1,731 — —	
Beerbhoom	1,010 — —	
Bishenpoor	1,335 — —	
Edrakpoor	985 — —	
Jellah Muttah	2,450 — —	
Mysawdull	2,268 — —	
Issouspoor	1,062 — —	
Lusherpoor	1,064 — —	
Futtah Sing	625 — —	
Ichangurpoor	787 — —	
Pachite	1,385 — —	
Rajemaul	1,043 — —	
Bhagylpoor	1,550 — —	
Rokunpoor	260 — —	
Chundlehey	450 — —	
Petty Mehals	3,082 — —	
		55,476 4 —
N. B. This is carried on for Three Months after the Pooneah.		
Chelats given on Appointments, &c. after the Pooneah, and on particular Occasions.		
Meha Raja Shitabroy	2,950 — —	
Zourawur Sing	500 — —	
On forming the *Raje Shahy*	5,750 — —	
The Appointment of *Aga Rezy* to *Houghly*	3,825 — —	
The Zemindar of *Beerbhoom*, &c.	1,975 — —	

					Jellah Moulah Zine ut abut Dine - -	2,150 — —	
					Iſſouſpour - - - - -	200 — —	
					Chindlehy - - - - -	275 — —	
					Rocumpoor - - - - -	250 — —	
					Petty Mehals - - - -	400 — —	
							18,275 — —
			Sicca Rupees -	3,02,878 3 —		*Sicca* Rupees	3,02,878 3 —

D^r

PUSHTEH BUNDEE ACCOUNT, or Ceſs levied for repairing and ſupporting the Banks of the River in the Neighbourhood of *Moorſhedabad*, for the *Bengal* Year 1174, or from 11th April 1767, to the 10th April 1768.

To Amount collected from the Diſtricts - - -		59,809 8 — —
Borrowed on this Account, the Aſſeſſment on the Diſtricts being found inſufficient for the neceſſary Charges; viz.		
From the Treaſury - - -	44,031 15 13 3	
From *Roup Chund* - - -	45,134 2 5 —	
		89,166 1 18 3
Sicca Rupees -		1,48,975 9 18 3

C^r

By ſundry Charges; viz.

At the Time of the Overflowing of the River in Auguſt and September, by the giving way of the Banks - - -	33,919 2 8 —
Ordinary Repairs which are neceſſary every Year, to prevent the falling in of the Banks about the City and its Environs -	1,05,245 15 18 3
Repairs of the Cutcherry, and ſundry ſmall contingent Charges -	3,941 8 7 —
	1,43,206 10 13 3
By Balance - - - - - - - -	6,768 15 5 —
Sicca Rupees -	1,48,975 9 18 3

D^r

PUSHTEH BUNDEE ACCOUNT, from April 1768 to April 1769.

To Balance of laſt Year's Account - - - -		6,768 15 5
To Amount received from the Diſtricts - - -		1,45,456 12 13
Borrowed on this Account; viz.		
From the Treaſury - - -	1,500 — —	
From *Roup Chund* - - -	38,440 — —	
Advanced by the Derogahs, who had the Charge of the Banks - - -	21,000 — —	
		60,9409 —
Sicca Rupees -		2,13,165 12 17

C^r

By Charges; viz.

Neceſſary Repairs of the Banks, together with Bildars and Coolies employed - - - - - -	1,03,291 7 15
Repairing the Cutcherry, &c. - - - - -	7,750 — —
Wages of Bildars and Coolies employed at *Patteliah* and *Augerdeep*, in cutting down the Tyger Jungle - - - -	1,318 12 —
Repayment of laſt Year's Debt - - - -	70,696 9 —
	1,86,056 12 15
By Balance - - - - - - -	30,109 2 —
Sicca Rupees -	2,13,165 12 17

Dr.

PUSHTEH BUNDEE ACCOUNT, or Ceſs Ditto, for the *Bengal* Year 1176, or from the 11th April 1769 to the 10th April 1770.

To Balance of laſt Year's Account			30,109	2 — —
To Amount collected from the Diſtricts, to the 25th March			1,32,558	8 13 2
Borrowed on this Account			47,880	6 15 —
Sicca Rupees			2,10,547	15 10 2

Cr.

By Charges; viz.			
Paid for repairing the Banks	94,872	7 11	—
Paid for taking away old Bamboos from Banks	1,106	12 —	—
Paid for repairing Bank of *Douletabad* laſt Year	881	4 —	—
Charges for repairing the Cutcherry Doudpore Houſe; for building a Bungaloe at *Augerdeep*, and other contingent Expences	4,937	8 —	—
Wages of Bildars and Coolies employed in cutting down the Petelah Gungle	6,873	10 15	—
Repairing the Quarters of the Seapoys at the Cutcherry	334	8 —	—
Repairing and mending the Roads	5,433	2 —	—
Repayment of Debts	46,802	— 19	—
	1,61,241	11 5	—
By Balance	49,306	4 5	2
Sicca Rupees	2,10,547	15 10	2

Dr.

CESS called *Reſum Nezarut*, and *Reſum* of 10 *Annaes*; the former being the Cuſtom of the Nazir, and the latter that of the Mutſuddies of the *Chalſah* Cutcherry, for the *Bengal* Year 1174, or from 11th April 1767 to the 10th April 1768.

To Amount collected from the Diſtricts			85,029	5 8 —
Borrowed on this Account			27,959	13 10 —
Sicca Rupees			1,12,989	2 18 —

Cr.

By ſundry Charges		29,400	— — —
Paid into the Treaſury		3,700	— —
Paid Mr. *Sykes* for the Expence of his Table		24,000	— —
Wages of Mirdehays		6,710	7 9
Charges of Bearers and Coolies for People travelling in public Buſineſs		53,810	7 9
Bearers and Coolies continued and brought forward	34,814 10 15		
Bearers and Coolies for ſundry Gentlemen	1,100 5 5		
		35,915	— —
		99,725	7 9
By Balance		13,263	11 9
Sicca Rupees		1,12,989	2 18

Dr.

CESS called Reſum Nezarut, and Reſum of 10 Annaes, for the *Bengal* Year 1175, or from the 11th April 1768 to the 10th April 1769.

To Balance of laſt Year			13,263 11 9 —
To Amount collected from the Diſtricts			91,108 9 13 —
Borrowed on this Account; viz.			72,160 8 8 —
Sicca Rupees			1,76,532 13 10 —

Cr.

By ſundry Charges.

Allowances and Preſents to Mutſuddies, Mohreers, &c. of the Cutcherry.

Roy Dulch Ram, principal Paiſhear			6,000 — —
Roy Deby Churn, &c.			3,700 — —
Mutſuddies at *Mootejil*			10,000 — —
Byaram Chowdry, &c.			5,000 — —
Munoher Doſs, Sheriſtadar, &c.			1,000 — —
Aſſarum, ditto			1,000 — —
Mahomed Reza Cawn's Munſhys			1,000 — —
Incheram, Sheriſtadar			400 — —
Noul Kiſheeor			400 — —
			28,500 — —
Paid into the Treaſury under the Head of Miran Nizamut, inſerted amongſt the Petty Mehals			3,700 — —
Advanced the Reſident for the Charges of his Table			24,000 — —
Wages of Merdehays or Peons, ditto Peons, &c. kept up at the Cutcherry for the Buſineſs of the Collections			8,543 5 —

Charges of Bearers for Engliſh Gentlemen and others travelling backwards and forwards in Buſineſs.

Attendant on the Governor and Gentlemen who came from *Calcutta*, Bearers, Coolies		3,461 11 4	
Bearers for the Nabob *Syfeet Dowlah*		2,370 14 —	
Mr. *Cartier*'s, &c. Gentlemen of the Deputation		26,726 1 5	
Mahomed Reza Cawn on ſeveral Occaſions		10,108 9 10	
Mr. *Sykes* to *Calcutta*		635 6 —	
Bearers for Mr. *Becher*, coming from *Calcutta*, and going to *Kiſtennegur*		4,172 10 —	
Ditto for Mr. *Rumbold*		4,311 4 —	
Ditto for Mr. *Maddiſon*		917 1 —	
Ditto for Mr. *Ruſſell*, from *Patna* to *Calcutta*		3,789 7 —	
Ditto for Mr. *Ducarrell*, going backwards and forwards to *Purnea*		1,604 1 —	
Chokies ſtationed for carrying Fruits to *Calcutta*		1,723 11 —	
Bearers for ſundry Gentlemen, ſome of whoſe Names are unknown, travelling backward and forward		4,652 2 —	
			64,472 13 19
Contingent Charges at the Cutcherry			626 7 —
Re payment of Debt; viz.			
To *Seroceſs Chund*			15,588 8 11
			1,45,431 2 10
By Balance which is in the Hands of *Gain Chund*			31,101 11 —
Sicca Rupees			1,76,532 13 10

D.

CESS called Rezum Nezarut, and Rezum of 10 Annaes, for the *Bengal* Year 1176, or from 11th April 1769 to 10th April 1770.

To Balance of laſt Year's Account				31,101 11 — —
To Amount collected from the Diſtricts to 25th March				65,603 13 7 2
Borrowed on this Account, viz.				
From the Treaſury		18,000 — —		
From *Roup Chund*		42,537 8 —		
				60,537 8 — —
Sicca Rupees				1,57,243 7 2 —

C.

By ſundry Charges; viz.

Allowances and Preſents at the Deſherra, a Gentoo Feſtival, to the Mutſuddies, Mohreers, &c. of the Cutcherry.

Roy Dulile Ram and Mohoreers	7,500 — —	
Byaram Chowdry and Mohoreers	6,000 — —	
Harry Kiſſen and Mohreers at *Mootejill*	11,000 — —	
Rajah Perburam	1,000 — —	
Roy Deby Churn	4,000 — —	
Monſhy Mahomed Shereef	1,000 — —	
Monoher Doſs, Sheriſtadar	1,300 — —	
Aſſaram Ditto	1,300 — —	
Incheram Ditto	600 — —	
Noul Keſhuer Ditto	600 — —	
		34,300 — —
Paid into the Treaſury, under the Head of Miran Nezarut, inſerted amongſt the Petty Mehals		3,700 — —
Advanced Mr. *Becher*, for the Charges of his Table		24,000 — —
Wages of Mirdehays and Peons, &c. kept up at the Cutcherry, for the Buſineſs of the Collections		14,763 12 —

Charges of Bearers, Coolies, &c. for People travelling backward and forward.

The honourable *Harry Verelſt*, at the Pooneah	2,978 8 —	
Mr. *Becher* to *Calcutta*	2,868 9 —	
Mehomed Reza Cawn ditto	11,613 4 5	
Mr. *Alexander* ditto to *Patna*	1,749 1 —	
Mr. *Ducarel*'s Journey to and from *Purnea*	1,396 13 —	
Bearers ſtationed for different Gentlemen paſſing and repaſſing, the greateſt Part of whoſe Names are unknown	3,403 12 10	
Paid the Bearers on Account, which has not yet been wrote off as a Charge, but will at the End of the Year	5,000 — —	
		28,709 15 15
Paid to the Bramins for a religious Ceremony		400 — —
Charges of *Chundermum Doſs*, who was ſent to ſettle a Diſpute between the *Dutch* and the *Houghly* Foujedar		540 — —
Charges of repairing the Cutcherry, and ſundry other Contingencies		196 7 —

Re-payment of Debts, viz.

To *Roup Chund*	12,834 2 10
	1,19,444 5 5

By Balance, viz.

To the Hands of *Gain Chund*	31,101 11 — —	
In ready Money	6,697 1 2 2	
		37,798 11 2 2
Sicca Rupees		1,57,243 7 2

D.

STATEMENT of Ceſſes for the *Bengal* Year 1176, or from the 11th April 1769 to the 10th April 1770, ſhewing the Amount which has been received to the 25th March, and the Balance ſtill to be received to the End of the Year, or 10th April 1770.

	Balance for 1175.	Amount aſſeſſed in the preſent Year 1176.	Total Amount to be collected in 1176.	Collected to the 25th March.	Balance.	Abated for the Dryneſs of the Seaſon.	Balance to be collected at the End of the Year.
Price of Chelats - -	29,538 — 5 —	284,603 3 — —	314,141 3 5 —	166,283 8 5 —	147,857 10 — —	34,547 — — —	113,301 11 — —
Puſhteh Bundy - -	17,986 10 12 —	214,000 — — —	231,986 10 12 —	132,558 8 13 2	99,428 1 18 2	43,302 13 5 —	56,125 4 13 2
Rezum Nezarut of Ten Annaes	24,488 3 8 —	105,101 13 5 —	129,590 — 13 —	65,603 13 7 2	63,986 3 5 2	20,557 11 5 —	43,428 8 2 —
Total *Sicca* Rupees	72,012 — — —	603,705 — 5 —	675,717 14 10 —	364,445 14 6 —	311,272 — 4 1	98,407 8 10 —	212,864 7 14 —

D. C.

STATEMENT of Sums borrowed on Account Chelats, Puſhteh Bundy, Reſum Nezarut, and Reſum of 10 Annaes, from the *Bengal* Year 1173 to 1176, or from 11th April 1766 to 10th April 1770.

To Amount borrowed on the following Accounts; viz.

Account Puſhteh Bundy.

In the *Bengal* Year 1174.			
From the Treaſury -	44,031 15 13 3		
From *Roup Chund* -	45,134 2 5 —		
		89,166 1 18 3	
Ditto 1175.			
From the Treaſury -	1,500 — —		
Roup Chund - -	38,440 19 —		
Advanced by Derogahs, who had Charge of the Banks	21,000 — —		
		60,940 19 — —	
Ditto 1176.			
From the Treaſury -	39,682 14 15		
Advanced by Derogahs, &c.	8,197 8 —		
		47,880 6 15 —	
			1,97,986 9 12 3

By Amount repaid the following Accounts, viz.

Account Puſhteh Bundy.

Bengal Year 1175.			
To the Treaſury - -	25,562 6 15		
Ditto *Roup Chund* - -	45,134 2 5		
		70,696 9 —	
Ditto 1176.			
To the Treaſury - -	6,138 — —		
Ditto *Roup Chund* - -	38,440 19 —		
To the Derogahs who had the Charge of the Banks -	2,224 — —		
		46,802 9 —	
			1,17,498 9 19 —

Account Reſum Nezarut and Reſum 10 Annaes.

In the *Bengal* Year 1174.

From the Treaſury - -	18,645 10 —		
Roup Chund - - -	9,314 2 12		
		27,959 13 10	
Ditto 1175.			
From the Treaſury - -	16,386 2 15		
Roup Chund - - -	55,774 5 13		
		72,160 8 8	
Ditto 1176.			
From the Treaſury - -	18,000 — —		
Roup Chund - - -	42,537 8 —		
		60,537 8 —	
			1,60,657 13 18 —

Account Chelats.

In the *Bengal* Year 1173.			
From the Treaſury - -	1,67,410 10 10		
Due to the Merchants for their Goods - - - -	8,862 8 —		
		1,76,273 2 10	
1174.			
From the Treaſury - -	1,57,239 12 —		
Due to the Merchants for Goods	5,900 — —		
		2,63,139 12 —	
1175.			
From the Treaſury - -	2,94,395 14 10		
Due to the Merchants for Goods	29,851 13 —		
		3,24,247 11 10	
1176.			
From the Treaſury - -	2,52,436 — —		
Due to the Merchants for Goods	72,336 3 —		
		3,24,772 3 —	
			10,88,432 13 — —
		Sicca Rupees	14,47,077 4 10 3

Account Reſum Nezarut and Reſum 10 Annaes.

Bengal Year 1175.

To *Roup Chund* - - -	15,588 8 11 —	
1176.		
To *Roup Chund* - - -	12,834 2 10 —	
		28,422 11 1 —

Account Chelats.

Bengal Year 1173.

Paid what was received from the Diſtricts into the Treaſury - - -	1,62,123 5 15 2	
1174, Ditto Ditto - - -	1,75,029 5 10 —	
1175, Ditto Ditto - - -	2,68,484 9 4 1	
1176, Ditto Ditto - - -	1,66,283 8 5 —	
		7,71,920 12 14 3
	Sicca Rupees	9,17,842 1 14 3

By Balance due to theſe Accounts; viz.

Account Puſhteh Bundy.

To the Treaſury - -	53,514 7 13 3		
To the Derogahs for Money which they advanced -	26,973 8 — —		
		80,487 15 13 3	

Account Reſum Nezarut, &c.

To the Treaſury - -	53,031 13 13 —		
To *Roup Chund* - -	79,203 5 4 —		
		1,32,235 2 17 —	

Account Chelats.

To the Treaſury - -	19,95,618 5 1 —		
To the Merchants for Goods - - - -	1,16,950 8 — —		
		3,74,772 3 — —	
			10,88,432 13 — —
		Sicca Rupees	4,47,077 4 10 3

FUND for the Payment of the foregoing Balance or Debt ſtands as follows:

Total Balance brought forward							5,29,235	2 16 —
Account Puſhteh Bundy.								
Amount to be received from the Diſtricts on Account their Ceſs, to the End of the Year 1176	56,125	4 13 4						
Balance of the Account Receipts and Diſburſements for 1176	49,306	4 5 2						
			1,05,431	8 19 —				
Account Reſum Nezarut.								
Amount due from the Diſtricts to the End of the Year, expected to be received	43,428	8 2 —						
Balance of the Account of Receipts and Diſburſements for 1176	37,798	11 2 2						
			81,227	3 3 —				
Account Chelats.								
Amount due from the Diſtricts on Account the Ceſs to the End of the Year, expected to be received			1,133	10 11 —				
							2,99,969	7 2 —
Balance of which there is no Means of Payment						S. R^{s}	229,265	11 14 —
Particulars of this Balance; viz.								
Account Chelats			2,03,201	5 5 1				
Account Reſum Nezarut, after deducting the Surplus of the Fund for diſcharging the Debt of Puſhteh Bundy			26,064	6 8 3				
					Sicca Rupees		229,265	11 14 —

EXTRACT of *Bengal* Select Conſultations, dated 1ſt February 1771, containing Statement of Ceſſes tranſmitted from *Moorſhedabad*.

Fort William, the 1ſt February 1771.

Fort William, the 1ſt February 1771.

STATEMENT of the Ceſſes Account Bhâ Chelât, Puſhtabundy, Reſum Nezarut, and Reſum of 10 Annaes, from the Year 1173 to the Year 1177.

Dr.

To Amount expended from the Treaſury and Merchants on the following Accounts:								
Bhâ Chelât.								
In the Year	1173	-	-	2,16,870	10	10		
	1174	-	-	2,63,139	12	—		
	1175	-	-	3,24,247	11	10		
	1176	-	-	3,02,878	3	—		
To the 25th Aghan	1177	-	-	2,28,882	8	—		
							13,36,018	13 —
Puſhtabundy.								
In the Year	1174	-	-	1,42,206	10	13 3		
	1175	-	-	1,12,360	3	15 —		
	1176	-	-	1,14,439	10	6 —		
To the 25th Aghan	1177	-	-	1,07,656	14	16 1		
							4,76,663	7 11
Reſum Nezarut and Reſum of 10 Annaes.								
In the Year	1174	-	-	99,725	7	9 —		
	1175	-	-	1,29,842	9	19 —		
	1176	-	-	1,06,610	2	15 —		
To the 25th Aghan	1177	-	-	23,242	1	5 —		
							3,59,420	5 8
							21,72,102	9 19

Cr.

By Amount collected from the Diſtricts, Account the following Ceſſes.								
Bhâ Chelât.								
In the Year	1173	-	-	1,62,123	5	15 2		
	1174	-	-	1,75,029	5	10 —		
	1175	-	-	2,68,484	9	4 1		
	1176	-	-	1,85,823	7	— —		
To the 25th Aghan	1177	-	-	3,000	—	— —		
							7,94,460	11 9 3
Puſhtabundy.								
In the Year	1174	-	-	59,809	8	— —		
	1175	-	-	1,45,456	12	13 —		
	1176	-	-	1,32,558	8	13 2		
To the 25th Aghan	1177	-	-	34,386	1	14 2		
							3,72,210	15 1 —
Reſum Nezarut and Reſum 10 Annaes.								
In the Year	1174	-	-	85,029	5	8 —		
	1175	-	-	91,108	9	13 —		
	1176	-	-	65,603	13	7 2		
To the 25th Aghan	1177	-	-	22,934	15	12 —		
							2,64,676	12 — 2
							14,31,,348	6 11 1

To Amount in the Hands of *Gain Chund*, at the Time he became a Bankrupt, of the Collections of Puſhtabundy		28,255 15 — —	
— — D° D° Reſum Nezarut and Reſum 10 Annaes		31,101 11 — —	
			59,357 10 —
To Balance remaining of Reſum Nezarut and Reſum 10 Annaes, per Account			24,858 7 10
	Sicca Rupees		22,56,318 11 9

By Amount received back of what had been advanced and wrote off as Charges, but not being expended, it is again brought to Credit.			
Puſhtabundy 1177		821 5 10 —	
Reſum Nezarut and Reſum 10 Annaes		211 4 — —	
			1,032 9 10 —
			14,32,381 — 1 1
By Balance due as follows:			
To the Merchants in full of what has been borrowed of them.			
Account Bhâ Chelât		44,081 14 — —	
D° Puſhtabundy		4,780 8 16 1	
D° Reſum Nezarut and Reſum 10 Annaes		82,460 10 4 2	
		1,31,323 1 — 3	
To the Treaſury in full of what has been advanced from thence.			
Account Bhâ Chelât	4,97,476 3 10 1		
D° Puſhtabundy	1,27,106 9 3 3		
D° Reſum Nezarut and Reſum 10 Annaes	68,031 13 13 —		
		6,92,614 10 7 —	
			8,23,937 11 7 3
	Sicca Rupees		22,56,318 11 9 —

Fort William, the 1ſt February 1771.

Fort William, the 1ſt February 1771

CHELAT ACCOUNT for the *Bengal* Year 1177, or from the 11th April 1770 to the 10th April 1771, being the Amount of a Ceſs collected for defraying the Annual Charge of Dreſſes preſented at the Pooneah, and in other Occaſions, according to an eſtabliſhed Cuſtom of Government.

D^r^

To Diſburſements.

At the Time of the Pooneah.

His Excellency the Nabob *Mobarekul Dowlah* -	10,000 — — —	
Nabob *Mahomed Reza Cawn* - - -	7,000 — — —	
Mahah Rajah Myi Indir - - - -	3,000 — — —	
The *Seets*, Two Brothers - - -	5,000 — — —	
		25,000 — — —

Engliſh Gentlemen.

The honourable *John Cartier*, Eſquire - -	10,000 — — —	
Mr. *Becher* - - - - -	7,200 — — —	
General *Barker* - - - - -	5,000 — — —	
Mr. *Ruſſell* - - - - -	5,000 — — —	
Mr. *Alexander* - - - - -	5,000 — — —	
Mr. *Alderſey* - - - - -	5,000 — — —	
Mr. *Kelſall* - - - - -	5,000 — — —	
Mr. *Floyer* - - - - -	5,000 — — —	
Mr. *Reed* - - - - -	5,000 — — —	
Mr. *Hare* - - - - -	5,000 — — —	
Mr. *Lane* - - - - -	5,000 — — —	
Mr. *Jekyll* - - - - -	5,000 — — —	
Mr. *Barwell* - - - - -	5,000 — — —	
Mr. *Coxe* - - - - -	2,000 — — —	
Mr. *Rooke* - - - - -	1,500 — — —	
Mr. *Redfearn* - - - - -	1,500 — — —	
		77,200 — — —

To the People of the Nezemut, viz.

Servants of the Nabob *Mobarekul Dowlah*.

Aly Ibrahim Cawn, Duvan, and Officers - - -	1,775 — — —
Aſhmid Aly Cawn, Beekſtry, and D°	1,000 — — —
Bahadar Aly Cawn, Beekſtry of the Troop Cannah, and Officers -	480 — — —
Mir Maſſita, Beekſtry of Shagerd Peſtruh - - -	350 — — —

C^r^

By Receipts.

Collected from the Diſtrict, in Part of the Ceſs for 1177 - -		3,000 — — —

By Amounts borrowed on this Account.

From the Merchants - - -	44,081 14 — —	
From the Treaſury - - -	181,800 — — —	
		2,25,882 8 — —

Naſir Ullah Cawn, Conſumah -	600 — — —		
Moonſhies - - -	600 — — —		
Neamet Cawn, Dorogah of Elephants	379 13 — —		
Mahomed Illal, Havildar -	500 — — —		
Reza ul oc Chaw, Dorawgaw of Adawlet Nezamut - -	200 — — —		
Boodſing, Vaikiel of *Rajah Shitabroy*	300 — — —		
Rajah Big, Dorogha - -	300 — — —		
Noor Aly Cawn and Officers -	700 — — —		
Slaju Sahaditmund, Dorogha of Jenambarry - - -	300 — — —		
Golam Ahmed, Chojaſerai -	300 — — —		
Roy Agnee Sing and his Retinue -	700 — — —		
Mirda Leeſhkerah, Hind Chubder	75 — — —		
Abdullah Suntir Burdar -	75 — — —		
Imam Bukſh Mirda - -	75 — — —		
Conneck Sing, Chowdry of Billdars -	75 — — —		
		8,784 13 — —	
To Servants of the Nabob *Mahomed Reza Cawn.*			
Iſhmael Aly Cawn, Arz Beg -	800 — — —		
Aſun ut Deen Chan, Dorogha -	700 — — —		
Mahomed Sheruff, &c. Moonſhies	1,200 — — —		
Mahomed Syed - - -	300 — — —		
Banſey Dir, Muſhriff - -	100 — — —		
		3,100 — — —	
			11,884 13 — —
To Public Servants of the Reſident.			
Dewan Harry, Kiſhen - - - -		1,000 — — —	
Derp Narrain, Circar - - - -		350 — — —	
Harry Kiſhen, Munſhy - - - -		275 — — —	
Golam Chizar, Munſhy - - - -		200 — — —	
Ram Gutty - - - -		275 — — —	
Harry Sipa, Immildar Heircarrah - - -		200 — — —	
			2,300 — — —
To Mutſuddies and People of the Cutcherry.			
Rajah Raji Bullub, Roy Royan - - -		1,500 — — —	
Rajah Dulch, Ram Paiſhiar - - -		1,000 — — —	
Rajah Ram Sirvue, Sheriſtadar Mozooley -		600 — — —	
Roy Doby Chorn, Paiſchar of *Raji Bullub* -		300 — — —	
Mahtab Roy, Paiſhchar of *Duliſh Ram* -		300 — — —	
Roy Mu.ley Dir, Sheriſtadar - - -		250 — — —	
Munmer Deſs and Mohrurs - - - -		920 — — —	
Foujidar of *Moorſhedabad* and Officers - -		1,550 — — —	
Carried over, *Sicca* Rupees -			2,28,882 8 — —

Fort William, the 1st February 1771.

Cr.

Brought forward, *Sicca* Rupees - 2,28,882 8 — —

Fort William, the 1st February 1771.

Dr.

Lechmy Narrain, Canongoe and Mohrurs -	2,040	—	—	
Mye Indir Narrain, Canongoe and Mohrurs -	2,000	—	—	
Ram Ram, Sheriſtadar and Mohrurs -	500	—	—	
Roy Aſaram, Aumeen - - -	565	—	—	
Derogha of the Cutcherry - - -	400	—	—	
Mahomed Shaker Cawn, Head Cazy -	425	—	—	
Nele Kunt - - - -	200	—	—	
Noul Kiſhwor, Sheriſtadar of Reſum 10 Ann' -	400	—	—	
Jeha Loll and Mohrurs of the Sheriſte Puſhtabundy - - - - -	400	—	—	
The Sheriſtadar of *Babar* - - -	200	—	—	
Roup Chund, Treaſurer of the Ceſſes -	100	—	—	
Officers of the Adawlet Dewanny - -	1,150	—	—	
Mirza Baker, Aumeen of the Treaſury, and other Officers - - - -	1,090	—	—	
Nazir Cawn Mahomed and his Naibs -	1,540	—	—	
Cazy *Jemalutdien* - - - -	150	—	—	
Mahomed Aſſid Mohtiſub - - -	100	—	—	
Beddadar Munajum - - -	52	—	—	
Officers of the Mint - - -	750	—	—	
Officers of the Syer Pachonterah - -	570	—	—	
Derogha of *Nabob Gunge* - - -	420	—	—	
Derogha of the Khas Talook - -	455	—	—	
Vaikiel of *Bhindardeh* - - -	50	—	—	
Jug Deu and *Lachmy Narrain* - -	100	—	—	
Munſhies of the Cutcherry - -	200	—	—	
Dall Chund and *Mocund Loll*, Mohrurs -	100	—	—	
Moheen Kiſhwor, Mohrur - - -	100	—	—	
Ram Narrain - Ditto - -	100	—	—	
Nir Sing and *Pideen Lochend* - -	100	—	—	
Mohrurs of the Waikenegars Servanna -	—	—	—	
Negars, &c. - - - -	120	—	—	
Duſter Bunds, Feraſhes, &c. inferior -	—	—	—	
People of the Cutcherry - - -	380	—	—	
Byaram Chowdry, Aumeen at the Cutcherry, and 12 Mohrurs - - -	1,000	—	—	
Rajah Perburam, Aumeen and Mohrurs -	1,000	—	—	
Sejeemul Vackeil of *Juggut Seat*, with Munſhies and Mohrurs - - - -	1,000	—	—	
				24,177 — — —

To Chelats given to the Zemindars, Foujedars, and Collectors, with their Dewans, Naibs, and People, in the following Diſtricts:

Raje Shahy	5,210	—	—
Havelly Pingerah	1,980	—	—
Aukerah	4,900	—	—
Mahomed Amynpoor	2,825	—	—
Tiemuluck	555	—	—
Roſhemabad	800	—	—
Beerbhoom	980	—	—
Byſhunpoor	950	—	—
Peernea	3,080	—	—
Feik Rer Koondy	1,025	—	—
Liekai	1,325	—	—
Edrackpoor	845	—	—
Tellahmoutah	1,305	—	—
Myſawdeel	1,130	—	—
Iſſoufpoor	730	—	—
Luſhkerpoor	700	—	—
Teety Sing	690	—	—
Pachite	950	—	—
Conk Jole	930	—	—
Akbarpoor	100	—	—
Hattindeh	175	—	—
Jehanguirpoor	625	—	—
Chundlebey	300	—	—
Mahomed Shahy	670	—	—
Rocunpoor	150	—	—
Seelberraſs	295	—	—
Meeſſideh	425	—	—
Amberabad	350	—	—
Hattyah	300	—	—
Jelaulpoor	10,705	—	—
Baharbund	265	—	—
Barbuckpoor	325	—	—
Chowgong	125	—	—
Cagmawry	175	—	—
Faherpoor	275	—	—
Coſſimpoor	125	—	—
Houglan	110	—	—
Dyanagur	125	—	—
Dhommin	100	—	—
Janeh Cutwah	150	—	—
Carried over *Sicca* Rupees	2,28,882.	8	—

Fort William, the 1ſt February 1771.

Cr.

Brought forward *Sicca* Rupees	2,28,882 8 — —	

Fort William, the 1ſt February 1771.

Dr.

Myhelteh	175 — — —	
Konteenagur	150 — — —	
Shazadekpoor	100 — — —	
Petty Mihals	1,905 — — —	
		49,155 — — —
Sundry Charges in making up the Dreſſes		1,614 11 — —

Chelats given on Appointments after the Pooneah, and on particular Occaſions.

Aha Mirza, on being appointed Derogah of the Nowarrah	350 — — —	
Raji Bullub, a mourning Dreſs	2,000 — — —	
Cazy and *Mohttiſub* on the Ede	436 — — —	
Zine al abut dine Chan, Foujedar of *Baglepoor*	1,270 — — —	
Zemindar of *Pachite*	550 — — —	
Hemmet Aly Chan, Sizawull of *Denagapoor*	940 — — —	
Chowdries of *Mahomed Amynpoor*	700 — — —	
Foujedar of *Moorſhedabad*	1,010 — — —	
Zemindar of *Amberabad*	300 — — —	
Ram Connu Poiſherat Dacca	150 — — —	
Officers of *Raje Shahy*	2,060 — — —	
		9,766 — — —

To occaſional Dreſſes, given in the Year 1176, after the Accounts had been drawn out, and tranſmitted by Mr. *Becher* to the Committee; viz.

Officers of *Rangamutty*	900 — — —
Mirza Huſſein, Foujedar of *Rungpoor*, and Officers	2,585 — — —
Zemindar of *Dinagepoor*, and People	2,080 — — —
Doulet Sing, Aumil of *Jiely*, and Officers	3,085 — — —
Zemindar of *Tutty Sing*, and People	580 — — —
Zemindar of *Myſawdul*, and People	2,480 — — —
Ram Gietty	390 — — —
Abdeel Kerim ſent with Boats to his Majeſty	435 — — —
Sintiu Ram, Naib Foujedah of *Moorſhedabad*	255 — — —
To ſundry Baparries and Chowdries, for bringing Grain to the City	1,000 — — —
Foujedar of *Houghly*, and Officers	4,462 — — —
People of *Shitab Roy*	4,342 — — —
Officers of the Zemindar of *Iſſoufpour*	665 — — —
Zemindar of *Mahomed Amynpoor*	270 — — —
Mahomed Teecky Chan, Naib Zemindar of *Beerlhoom*	175 — — —

Coſſinat and People, of the Pachouterah -	585 — — —	
Sheck Aſſem Ullah Mohteſub - - -	100 — — —	
Aka Zine-ul-abut dine Chan, Aumil of *Denajipoor*	450 — — —	
Molovi Deanut Ullah, on being appointed a Mohteſub - - - -	100 — — —	
Son of the Muſhriff of the Treaſury - -	150 — — —	
Boutan Raja, and People - - -	230 — — —	
Cazy *Mahomed Affak* - - -	465 — — —	
Sherfut Dien Huſſein Chan, on being appointed Foujedar of *Moorſhedabad* - -	1,565 — — —	
Cazies and religious People, at the Time of the Ede - - - - -	436 — — —	
		27,785 — — —
Sicca Rupees -		2,28,882 8 — —

Sicca Rupees	2,28,882 8 — —

Fort William, the 1ſt February 1771.

Fort William, the 1ſt February 1771.

D^r.

C^r.

CESS, called Reſum Nezarut, and Reſum of 10 Annaes; the former being the Cuſtom of the Nazir, and the latter that of the Mutſuddies of the Chalſah Cutcherry, from the 1ſt of Byſauk to the 26th of Aghan, or from the 11th April to the 9th December 1770.

To ſundry Charges; viz.

Allowances and Preſents at the Deſherra, a Gentoo Feſtival, to the Mutſuddies, Mohorees, &c. of the Cutcherry.

Roy Dulch Ram - -	2,500 — — —		
Mohorees - -	500 — — —		
Roy Murley Der - -	500 — — —		
		3,500 — — —	
Roy Deby Chern - - - -		1,000 — — —	
Duan Herry Kiſhen and Mohorees - -		1,200 — — —	
Rajah Perburam - - - -		1,000 — — —	
Royarum Chowdry - - - -		1,000 — — —	
Munnoer Doſs, Sheriſtadar Nuſcha - -		300 — — —	
Aſſaram, Sheriſtadar Mazooley - -		300 — — —	
Jebaram, Sheriſtadar Mathuti - -		200 — — —	
Nowl Kiſhoor, Sheriſtadar Reſum - -		200 — — —	
			8,700 — — —

By Balance of laſt Year's Account - - - -			37,798 11 2 2
By Amount collected from the Diſtricts, in Part of the Ceſs for the preſent Year - - - - - -			22,934 15 12 —
Borrowed on this Account; viz.			
From the Treaſury - - -	15,000 — — —		
From *Roup Chund* - - -	42,570 6 10 2		
		57,570 6 10 2	
Received back what was advanced for Bearers - - - -		211 4 — —	
Carried over - -			1,18,515 5 5 —

Fort William, the 1ſt February 1771.

C.

Brought forward - - - -	1,18,515	5 5 —

Fort William, the 1ſt February 1771.

D.

Wages to ſundry People, which are paid from this Account.

Mahtab Ram, - -	421 14 — —		
Jibaram, Sheriſtadar -	450 — — —		
Neul Kiſhour, D° - -	450 — — —		
Serey Kunt and Mohorees -	281 — —		
Shew Ram, Mohoree Ameny	112 8 — —		
		1,715 10 — —	
Mirdchays of the Cutcherry	2,978 2 — —		
Mahomed Roſhen, Naib of *Nazir Chan Mahomed* -	196 14 — —		
Jan Mahomed - -	67 8 — —		
Nuncco Mirda, ſtationed at *Raze Shahy* - -	140 10 — —		
		3,383 2 — —	
Roup Chund, Treaſurer - - -		187 8 — —	
Molovi, Reſwan, Ullah, &c. People of the Moſque at *Munſoor Gunge* - -		900 — — —	
Nunduloll, &c. Bearers and Muſſolchies for *Abdulla Beg* - - - -		144 12 — —	
Achil Sing and Peons ſtationed at the Chalſah		196 14 — —	
Mir Mahomed Shah, Derogha of Coolies ſent to *Calcutta* - - - -		316 4 10 —	
			6,844 2 10 —
Charges of Bearers, Coolies, &c. for People travelling backwards and forwards.			
Nabob *Mobarek ul Dowlah* - - -		473 12 — —	
Mahomed Reza Chan - - -		571 1 5 —	
Bearers for a Gentleman, whoſe Name is unknown, from *Agerdeep* - - -		55 5 — —	
Paid for carrying Fruit, &c. from *Moorſhedabad* to *Calcutta* - - -		245 14 — —	
			1,346 — 5 —
Paid into the Treaſury, under the Head of Meran Nezarut, inſerted amongſt the Petty Mhals - - - - -			3,700 — — —
Contingent Charges on ſundry Occaſions, travelling Expences to ſome People who went to *Kiſhenagur* to examine Accompts -		120	
Repairs of the Cutcherry Carpets, &c. -		2	
Expences to *Mahomed Mungly Chubdar*, for going to *Bottureah* to expedite the Diſpatch of Chunam - - - -		49 3 10 —	

Charity to Fuckurs	1,500 — —	
Immit Chan, for going to *Bogwan Golah*, to sell the Company's Boats	15 — —	
Expences of Peons that went with the Rice	15 — —	
Presents to Mohorees of the Cutcherry on a religious Occasion	300 — —	
Sundry Expences at Doudpoor House, for Pirdars, Carpets, &c.	200 — —	
Petty Expences at the Cutcherry, &c. and Charges to Peons sent on different Occasions	45 7 —	
		2,246 10 10 —
Boat Hire.		
Boats supplied *Moonner ul Dowlah*	369 12 — —	
Boat Hire for carrying some Prisoners to *Calcutta*	35 8 — —	
		405 4 — —
To Re-payment of Debts.		
To *Roup Chund*		39,313 1 10 —
		62,555 2 15 —
To Balance.		
Not accounted for	24,858 7 10 —	
In the Hands of *Gain Chund*, which is deemed irrecoverable, the Man being a Bankrupt	31,101 11 — —	
		55,960 2 10 —
Sicca Rupees		1,18,515 5 5 —

Sicca Rupees	1,18,515 5 5 —

N° 61.

Extract of *Bengal* General Conſultations, dated 3d January 1772.

READ the following Letter from the Revenue Council at *Moorſhedabad* to the controlling Committee of Revenue, and referred by that Board to us.

To the honourable the Preſident, &c. Members of the controlling Committee of Revenue at *Fort William*.

Honourable Sir, and Sirs,

We have the Pleaſure to tranſmit you herewith, the Account Current Kiſtbundee to the Cloſe of the Demand for the *Bengal* Month of Cartic, by which you will obſerve, that the Collections until that Period are remarkably well kept up.—We further take the Liberty to tranſmit you Copy of a Letter, and ſeveral Statements, laid before us by our Accountant, preparatory to cloſing the Books of this Department to the End of April 1771.

We have in conſequence authorized him to make the adjuſting Entries contained in the Statement, N° 2; but for making the further Entries recommended in his Letter, although they appear to us to be highly neceſſary, in order to clear the Account Dewanny Soubah *Bengal*, or Stock Account, from the Burthen of ſuch heavy Sums, which, as no Recoveries are to be expected from them, conſtitute in fact nothing more than an imaginary Valuation; yet we conclude it will be proper to obtain for this Purpoſe, the Sanction of the honourable the Preſident and Council; and we therefore requeſt you will procure for us ſuch Orders as they may think neceſſary on this Subject as expeditiouſly as poſſible, that the Books may be balanced in time to be forwarded to Europe by the Ships of this Seaſon.—The Explanation given by the Accountant of the Sums which he is of Opinion may be written off in the Books, is, in itſelf, ſo full and diſtinct, that it would be ſuperfluous to enter into any further Elucidation here.—We ſhall only ſay therefore, that our Sentiments entirely coincide with his; and that the ultimate Determination will reſt with the honourable the Preſident and Council. We are, with Reſpect,

Honourable Sir, and Sirs,
Your moſt obedient humble Servants,

Moorſhedabad, 23d December 1771.
Ja^s Alexander.
J. Graham.

Ordered, The Encloſures be entered after this Day's Proceedings; and Agreed, We reply thereto as follows:

To *James Alexander*, Eſquire, Chief, &c. Council of Revenue at *Moorſhedabad*.

The controlling Committee of Revenue having referred to us a Letter addreſſed to them by your Board on the 23d Ultimo, we have taken it into our Conſideration, and ſhall give you our Opinion on the ſeveral Heads propoſed by your Accountant to be written off your Books, in the ſame Order as they ſtand in his Letter.

We cannot allow of having the Balance in the Collections of 1176 written off, without the Orders of the Court of Directors being previouſly obtained for that Purpoſe. But we think that the Balance uncollected of each Year's Revenue ought to have a ſeparate Head in the Ledger, as Balance of 1176—Balance of 1177. And ſuch Collections as may be made from Time to Time, ſhould be carried to the Credit of that Year in which they became Balances. We are alſo of Opinion, that the Balance of Account Current with Merchants, ought to remain in the Books; for though *Gain Chund* and *Choep Damonda* may at preſent be inſolvent, they poſſibly may in length of Time recover themſelves

As the Balance of Account Current with Zemindars, ſeems to have ariſen from a Ceſs on Account the Bhâ Khelaut, we cannot deem them more accountable for this Sum than the different Diſtricts, which are now in Arrear 344,342. 3. 2. 2. *on the ſame Account: And as the latter are not conſidered to be anyways anſwerable for any Collections on this Head, we think that their Zemindars ought to be releaſed from any Demands from this Sum, and do therefore authorize you to write off this Balance.*

You will likewiſe *write off* to Profit and Loſs the Balance of the Boat Account, *Khilaut Account, Puſhtabundee, and Reſum Nezaret, they being Articles of Expence, and not in any Manner recoverable.*

Extract of a Letter from Mr. *Charles Croft*, Accountant at *Moorſhedabad*, to *James Alexander*, Eſquire, Chief, &c. Council of Revenue at *Moorſhedabad*. Dated 16th of December 1771.

The Sums that I think, with all due Submiſſion, may be written off, are as follows; viz.

That Part of the Balance of Revenue which remains due of the Collections of 1176, which there is no Reaſon to imagine will ever be received, *Sicca* Rupees - - - 16,83,876 7 13 2

In the Collection of ſo large a Revenue, ſome Balance, I apprehend, is always to be expected in the moſt favourable Years, and that little Hopes of realiſing that Balance can remain after the Elapſe of the ſucceeding Year, becauſe the Balance of this ſucceeding Year will always intervene to be collected alſo. Thus the Balances will in a Series of Years ſwell to an enormous Sum, and become a Deception in the Honourable Company's Eſtate, as all Hopes of realiſing them will have long expired; as therefore the Collections of the preſent Balances outſtanding in the different Diſtricts, can never be expected to amount to more than an Equivalent to the Balances of 1177, the Balances of 1176 may, as I have taken Notice above, I humbly apprehend, be written off.

The Balance of Account Current with Merchants, of which there is due by *Gain Chund* 40,703. 8. 17. 2, who is in an inſolvent Situation, and not able to pay it, and the reſt by *Onoep Damonda* of *Rokunpoor*, Rupees 3,176. — 7, who is in the ſame Situation - - 43,879 1 18 —

The *Balance of the Account* Current *with Zemindars*, the Particulars of which I beg leave to exhibit to you in N° 4. -	60,198	6	18	—		
That Part of the Balance of the Boat Account, explained in the Statement of that Account, N° 5. - - - -	1,15,710	15	13	—		
The Particulars referred to in the above Statement, are undoubtedly Charges which cannot enhance the Value of the Boats.						
The Balance of the Chelat Account - - -	3,44,342	3	2	2		
The Balance of the *Puſhtabundee*	90,159	—	—	—		
Ditto of *Reſum Nezarut* -	15,000	—	—	—		
	23,53,166	3	5	—		

The Advances on Account the above Three Articles were heretofore made from the Treaſury, and afterwards replaced from the Receipt of the Taxes eſtabliſhed for defraying them in the Diſtricts; but as all theſe Taxes are now aboliſhed, and the utmoſt that each Diſtrict can yield conſolidated into One aſcertained Revenue, no further Receipts from theſe Taxes can ever be expected, and the Balances may, I apprehend, be wrote off.

N° 62.

Fort William, the 9th May 1770.

At a Select Committee; PRESENT,

The honourable *John Cartier*, Eſq. Preſident.
Claud Ruſſell, and
Charles Floyer, Eſquires.

MEASURES being already taken for the Relief of the Province of *Bengal*, from the pernicious Mode of Taxation called Mathute, the Committee judge it adviſeable to extend their Enquiries to the Province of *Bahar*, where there is Reaſon to ſuppoſe that the ſame Grievances are felt.

Reſolved, That the following Letter be wrote to the Superviſor of *Bahar*, in order to obtain the fulleſt Information in this Particular.

To *James Alexander*, Eſquire, Superviſor of *Bahar*.

Sir,

As a Practice has too much prevailed in *Bengal*, to impoſe Taxes under the Name of Mathute, to ſupply certain extraordinary Charges of Government, which, being fluctuating and arbitrary, have been attended with great Abuſe in the Collection, and particular Hardſhip to the Ryotts, we are deſirous of knowing whether the ſame Practice is purſued in *Bahar*, and what Sums are levied on ſuch Accounts.

The Charges of Chelats diſtributed at the Pooneah called Chelat Baha, the Repairs of Banks to ſecure the Country from Inundations called Peſht Bendy, the Reſum Nezarut, or Cuſtoms of the Nazir, are the moſt conſiderable of theſe Taxes—Probably the firſt and third Articles form a ſimilar Tax in both Provinces—the ſecond you ſeem exempted from by Situation.

Names may differ, but our Meaning is, that you procure and tranſmit us an exact Statement of all ſuch Sums as are collected, excluſive of the Bundibuſt, applied to extraordinary Charges of Government, and occaſionally aſſeſſed on the Diſtricts.

We are, Sir,
Your moſt obedient,
humble Servants.

Fort William,
the 9th of May 1770.

N° 63.

At a Select Committee, the 9th June 1770;

PRESENT,

The honourable *John Cartier*, Eſquire, Preſident.
Claud Ruſſell, and
Charles Floyer, Eſquires.

READ a Letter from the Superviſor of *Bahar*, dated the 24th of May, encloſing an Account of the extra Collections of the Province.

To the honourable *John Cartier*, Eſquire, Preſident, &c. and Gentlemen of the Select Committee.

Honourable Sir, and Sirs,

I have been favoured with your Orders of the 9th Ultimo, in compliance with which *I now encloſe a particular Account of all extra Collections and Taxes whatever, that are levied in the* Bahar *Province, excluſive of the Bundibuſt*. The Expence of Khelats conferred at any time on the Aumils and Zemindars, are regularly brought under the Head of Charges general in the Treaſury Account, tranſmitted by me Monthly to the Reſident at the Durbar, and no Charge is incurred on the Country for this Article. A Collection of about 6,000 Rupees a Year were formerly eſtabliſhed for the Reſum Nezarut or Nazir's Cuſtom, but was aboliſhed about Three Years ago by *Maha Raja Shetabroy*. The Charge of Puſhtbundy is in this Province but very trifling; and in ſuch Village where any Precaution againſt Inundations is neceſſary, the Expence of repairing Banks, &c. is defrayed by a kind of Subſcription among the Inhabitants, without the Interpoſition of Government.

The preſent Eſtabliſhment of the Dawks incurs a heavy, as well as a very injurious, Expence on the Country; the Two Sets that are ſtationed, excluſive of the Company's, appear wholly ſuperfluous; and I would recommend that the neceſſary Charges on this Account be paid from the Treaſury, inſtead of its being levied on the Pergunnahs, through which the Chokeys are placed, and the ſame Rule to be obſerved with all the other Servants employed under the Government.

I am, with great Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient, humble Servant,
James Alexander.

Patna,
the 24th May 1770.

ACCOUNT of all Collections in Subah *Bahar*, excluſive of the Bundibuſt, for the following Purpoſes:

Cuſtom of the Dauroga of the Cutcherry - - - -	7,677 — —		
Out of this he pays to the ſeveral Aumil's Vacquils of the Pergunnahs, from whence it is received, a Cuſtom of 10 per Cent.			
Cuſtom of the Arzebeggy - - - - - -	7,010 — —		
Out of this he pays the Aumil's Vacquils 10 per Cent.			
Cuſtom of the Moonſhees - - - - -	2,750 — —		
Paid to Vacquils 10 per Cent.			
Cuſtom of the Keeper of the Seals - - - - -	2,000 — —		
Cuſtom for the Sewanny Negar, &c. which was an Office formerly eſtabliſhed for ſending Advice of every Tranſaction to Court, and now held by *Rajah Gopaul Sing*, from *Mahomed Reza Cawn* - -	7,001 11 6		
Cuſtom for the Mutſuddies, &c. for Expences of the Holy and other Holidays - - - - - - - -	6,200 — —		
Collected for the Expence of Fruits, &c. Preſents ſent to the Nabob; and received by a Dauroga, who has Charge of that Buſineſs - -	1,170 — —		
		33,808 11 6	
Commiſſion on the Treaſury collected on the Rents of 1. 4. per Cent. on the Receipts, which ſuppoſing to be 40,00,000, is Rupees 50,000, Half of which is brought to the Company's Account, and the other Half diſtributed as follows; viz.			
Caſh Keeper of the Nezamut - - - - - -	10,000 — —		
Dauroga of the Treaſury - - - - - -	5,100 — —		
Writers of D° - - - - - - -	2,400 — —		
Ditto, who keep the Accounts on the Part of the Superviſor - -	7,500 — —		
		25,000 — —	
Collected for an Allowance appointed by Lord Clive, *for* Aumud Yar Khan Latly, *of* 1,500 *Rupees per Month* - - - - - - - -		18,000 — —	

Collections for Charges of Dawks in the *Bahar* Province.

Belonging to the Engliſh Company, from *Shatabad* to *Futtuha*, 11 Chokees at 247. 8. per Month - - - - - -	2,970 — —		
From *Fulwary* to *Carumnaſſa*, 13 Ditto, at 292. 8. per Month - -	3,510 — —		
From *Sircar Champararn*, 13 D°, at 292. 8. per Month - - -	3,510 — —		
From *Serris Kotomba*, 3 D°, at 678 per Month - - - -	810 — —		
	10,800 — —		
Belonging to the Nezamut.			
From *Fulwarry* to *Carumnaſſa*, 13 Chokees, at 292. 8. per Month -	3,510 — —		
Sircar Serang to *Hoſepore*, 14 Ditto, at 325 per Month - - -	3,780 — —		
Sircar Terhut, 7 D° at 127. 8. per Month - - - -	1,530 — —		
Bahar, &c. 4 Ditto at 47 per Month - - - - -	564 — —		
Sircar Shahabad to *Burſarat*, 120 per Month - - - -	1,440 — —		
Boſſom Apore, 1 D°, at 22 per Month - - - - -	270 — —		
Fikawry, 80 D°, at 180 per Month - - - - -	2,160 — —		
Nertuit Samay, at 120 per Month - - - - -	1,400 — —		
		14,654 — —	
Belonging to the Nabob of *Moorſhedabad*.			
From *Fattuah* to *Shahabad*, 11 Chokees, at 247. 8. per Month - -	2,470 — —		
From *Fulwary* to *Carumnaſſa*, 13 D°, at 292. 8. per Month - -	3,510 — —		
		6,480 — —	
		31,934	
Total Rupees - -		108,742 11 6	

James Alexander.

On a Review of the ſeveral Articles of the above Account, it is Reſolved, That the Nabob's Dawks be continued, as a proper Mark of Reſpect to Government; but that the Dawks of the Nizamut be allowed only in ſuch Places, where the Company have none, and in croſs Roads, where they may be neceſſary to preſerve the Inland Communication. Other Deductions the Committee leave to the Diſcretion of the Superviſor, who muſt be the beſt Judge of the Propriety or Impropriety of the Cuſtoms, appropriated to the different Offices, as ſet forth in the Accounts: And agreed, The following Letter be wrote to the Superviſor of *Bahar*:

To *James Alexander*, Eſquire, Superviſor of the Province *Bahar*.

Sir,

We have received your Letter of the 24th ultimo, encloſing the Account of extra Collections in the Province of *Bahar*.

We requeſt you will inform us for what Services, and on what Pretenſion, the Salary of 1,500 *Rupees per Month was conferred by Lord* Clive *on* Mahomed Yar Cawn, *for which we ſee a ſeparate Collection is made.*

With reſpect to the Nabob's Dawks, to withdraw them would be rather injurious to his Dignity; but we can

can conceive no Reaſon for maintaining Dawks belonging to the Mizumet, (as it is expreſſed in your Account) in Places where the Company's Dawks are ſtationed. We direct that all ſuch Dawks be withdrawn; and that for the future the Dawks of the Nizamut be allowed only in croſs Roads, where they may be neceſſary for preſerving the inland Communication open. As this is not the Time for multiplying the Iſſues from our Treaſury, we would not willingly introduce the Innovation you propoſe in the Payment of the Dawks, unleſs it be clearly demonſtrated, that no Regulation or Examples can prevent the preſent Mode of paying them from continuing a ſerious Grievance to the Country.

Other Charges in the Account we deem you could curtail, as far as ſhall appear to you prudent and proper.

We are, Sir,
Fort William, Your moſt obedient,
the 9th June 1770. humble Servants.

At a Select Committee, the 15th September 1770;
PRESENT,
The honourable *John Cartier*, Eſquire, Preſident.
Claud Ruſſell, and
Charles Floyer, Eſquires.

To the honourable *John Cartier*, Eſquire, Preſident, &c. Select Committee.

Honourable Sir, and Sirs,

I have been favoured with your Orders on the Subject of the extra Collection in the *Bahar* Province, and ſhall pay due Attention to them; the Nizamut Dawks are already ordered to be withdrawn, except from ſuch Places where no others are ſtationed, and theſe are found neceſſary to preſerve a Communication with the interior Parts of the Country. *From Enquiry into the Merits of the Claim of* Ahmed Yar Cawn *to the Penſion of* 1,500 *Rupees per Month, I can only learn, that he is a Man of ſome Diſtinction, whoſe Houſe and Family were plundered by* Jaffier Aly Cawn, *and that this Allowance was ſettled for him by Lord* Clive.

I am, with the greateſt Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient,
Patna, humble Servant,
the 12th Auguſt 1770. *James Alexander.*

N° 64.

Fort William, 26th April 1771.

At a Committee of Revenue; PRESENT,

The honourable *John Cartier*, Eſquire,
William Alderſey,
Thomas Kelſall, and
Charles Floyer, Eſquires.

Extract of a Letter from the Revenue Council at *Moorſhedabad*, to the Governor and Council. Dated 15th April 1771.

"WE herewith tranſmit you a Repreſentation laid before us by the Naib Duan, on the Subject of your Commands of the 18th Ultimo."

The Naib Dewan's Sentiments, regarding the Reduction propoſed in the Bhahy Khelauts.

With reſpect to the Directions which the Gentlemen of the Council at *Calcutta*, in conſequence of Orders received from the honourable the Court of Directors, have tranſmitted you, for reducing the Expence of Khelauts given at the Pooneah to Engliſh Gentlemen, to the Officers of the Nezamut and Duannee, the Zemindars and other Inhabitants of the Country, and their Determinations ſubſequently pointed out; it is neceſſary that I ſhould remark, that the Ceremony of the Pooneah has been eſtabliſhed for a long Series of Time—If their Directions, with regard to the Preſident, the Chief here, (who is Second of their Board) and the Gentlemen of the Council of *Calcutta* and *Moorſhedabad*; are carried into Execution, the Khelauts, which are meant to augment their Name and Dignity, will only tend to render them inconſiderable.

As to the Zemindars and Talookdars, the Khelauts may be ſaid to be a Renewal of their Sunnuds, and a Confirmation of their Appointments; and to the Officers of the Nezamut they are an honorary Diſtinction; it has therefore, for a long Succeſſion of Years, been cuſtomary for the Nazim, on the Part of the King, to inveſt with Khelauts the Dewan, the Agents of the Dewan, and his own Officers, and only ſuch were excepted as were diſmiſſed or recalled, and this Ceremony has long been preſerved.—Laſt Year it was reduced as low as poſſible, and I exerted my Endeavours that no Part of this Expence might be left unretrenched: Although the further Saving by the Regulation which is now laid down is not an Object of Advantage or Profit, yet if any Reduction is made in the Khelauts, it will be divulged to the World, and reflect Diſcredit to all who receive them, whether Engliſh Gentlemen, or Officers of the Nizamut or Dewannee; and if the Officers of the Nazim do not receive them, it will ſpread through the whole World that the Nizamut is totally aboliſhed; and in the like Manner with reſpect to me, if I do not receive them myſelf, it is no Matter, becauſe nobody ſhall know it; but if my Officers do not receive them, the Name of the Neabut Duannee will alſo be extinguiſhed.—From the Time that the Company were firſt inveſted with the Dewannee, Lord *Clive*, Mr. *Sykes*, and the Gentlemen of the Committee and Council, preſerved the Cuſtom and Ceremony of the Pooneah, ſolely with an Eye to theſe Reaſons:—Becauſe it had been an ancient Inſtitution; becauſe, as it augmented the Honour of the People of Buſineſs, ſo it would augment their Attention and Aſſiduity; and becauſe it was conſidered as a Renewal of the Sunnuds of the Zemindars and Talookdars.—As it had long been cuſtomary for the Nazim of the Province, in behalf of his Majeſty, to inveſt the Dewan and his Officers with this Honour, and for the Dewan to replace the Expence of it to the Nazim, from the Khalſah, they appointed the Charge of Khelauts to be defrayed from the Company; but reflecting at that Time, that in ſuch Charge the Company would incur a vaſt Expence, I, in order to counterpoiſe it, produced an obvious Saving from the Expences of the Nizamut, eſtabliſhed by Lord *Clive*, Mr. *Sykes*, and the Gentlemen of the Committee and Council, and brought it to Account of the Company, ſo that no Loſs might accrue to them. Now that it is the Pleaſure of the Gentlemen to abridge the Expences of Khelauts, it appears in my Opinion moſt adviſeable, that the Expence ſhould be entirely aboliſhed from the Company; that in Part of the Savings, which to balance theſe Charges I made in

the

the Expences of the Nizamut, and paid to the Company, the Sum of Rupees 2,25,000 be reſtored to anſwer this Addition of Expence to the Nizamut; and that the Nazim of the Country, agreeable to the ancient Cuſtom, in behalf of his Majeſty, yearly inveſt the ſeveral Officers, &c. with Khelauts according to their reſpective Stations.

By this Mode the ancient Cuſtom will be kept up, and their Rank and Dignity preſerved.—I have repreſented what appears to me moſt eligible; as for the reſt you are the Judges.

Fort William, 30th May 1771.

At a Committee of Revenue; PRESENT,

The honourable *John Cartier*, Eſquire,
Claud Ruſſell, }
William Alderſey, }
Thomas Kelſall, } Eſquires.
Charles Floyer, }
John Reed, }

Extract of a Letter from the Council of Revenue at *Moorſhedabad*, dated 23d May 1771, to the Governor and Council at *Bengal*.

We are ſorry to find that our Letter of 16th March, accompanied by the Naib Duan's Opinion regarding the Mathute, has not given you full Satisfaction on that Subject. With reſpect to the Eſtabliſhment of the Ceſſes at the Sudder, *the Naib Duan has plainly expreſſed that the Expences were of a Nature not proper to be entered in the Treaſury Account, and therefore a ſeparate Fund was erected, from whence they have been defrayed.* This Fund however extended no farther than the Agreements with the Zemindars, who conſented to furniſh this Aid to Government out of their then eſtabliſhed Revenue, without impoſing any freſh Tax on that Account upon their Ryotts. This led us to ſay, that it was a conſolidated Revenue in the Moffuſil. We ſhould rather have ſaid, that the Bhâ Khelaut, &c. was (as far as we are yet informed) no Moffuſil Tax at all, but a Tax upon the Zemindars, payable out of their Standard Revenue before it commenced, The great Increaſe of the Expence of Bhâ Khelaut, &c. took place with the Ceſſion of the Duannee to the Company; and you are not unacquainted that the Zemindars have ſo inadequately performed their Engagements, as to leave a Balance due at the End of the *Bengal* Year 1176, Account Revenue and Mathute, of not leſs than Sixty Lacks of Rupees; inſtead thereof of any Utility or Benefit ariſing to Government from the Eſtabliſhment *of this Tax, it appears to us to have furniſhed Pleas for Balances in the Collections of both Branches, and that what has been carried to the Credit of Mathute has been a manifeſt Curtailment of the Collections of the Bundibuſt or Revenue.* From this Reaſoning and Explanation it is plain, that the Balance due to the Merchants for the Coſt of Khelauts, &c. muſt ultimately be diſburſed from the Treaſury, as Five Times the Amount of the Mathute fixed for laſt Year will remain on Balance of the Bundibuſt: However, if it is your Pleaſure, the Sum of 3,50,000 Rupees ſhall be transferred from the Head of Revenues to the Head of Mathute, and the Merchant's Balances, as well as the Pooneah and Puſhtebundee Expences, wrote off under the latter.

N° 65.

Extract of *Bengal* Select Conſultation, 5 October 1765.

PRESENT,

Lord *Clive*, Preſident.
Wm B. Sumner, Eſquire,
Brigadier General *Carnac*,
Harry Verelſt, Eſquire,
Francis Sykes, Eſquire.

THE Right honourable the Preſident lays before the Committee a Letter from *Mahomed Reza Cawn*, wherein he repreſents the manifold Inconveniencies reſulting to public Buſineſs, and the great Obſtruction ariſing to the Collection of the Revenues, from allowing the Gentlemen of the Factories of *Dacca* and *Luckipore* to interfere in the Affairs of the Government, and requeſts that in future *neither they, nor their Dependants, be ſuffered to hold Farms, lend Money to the Zemindars, nor meddle in any Reſpect whatever with the Country Government.* And the Committee taking into Conſideration the great Injury that muſt neceſſarily ariſe to the Company from any Stop or Impediment to the Collection of the Revenues, whereof they are now, ſince the Royal Grant of the Duannee, and the late Agreement with the Nabob, both the Collectors and Proprietors.

Reſolved, That poſitive *Orders be iſſued* to the Chiefs of Subordinates, and Commanding Officers of Brigades, *prohibiting them from lending Money to the Zemindars, or other Servants of the Government, on the Security of Lands by Leaſe or Mortgage*, and alſo from exerting any Degree of Influence in the Appointment to the public Offices, or otherwiſe interfering, directly or indirectly, with the Buſineſs of the Government, on Pain of Suſpenſion.

Reſolved, That the above Orders be ſent by the Chiefs of Subordinates and Commanding Officers of the Brigades, to the ſeveral Gentlemen, and others acting under them in inferior Stations, who are *in like Manner prohibited* from lending Money, *holding Lands*, &c. under the ſame Pains and Penalties.

Reſolved, That we enjoin the Chiefs and ſeveral Agents at the Subordinate Settlements, to confine themſelves ſtrictly to the Buſineſs of the Company's Trade, and their own, and that the neceſſary Correſpondence, on this Account, be carried on by the Chief only, who ſhall lay his Country Correſpondence once every Month before his Council, and tranſmit the ſame every Six Months at leaſt to the Governor and Council.

Fort William, 5th October 1765.

At a Select Committee; PRESENT,

The Right honourable Lord *Clive*, Preſident.
W. B. Sumner, Eſquire,
Brigadier General *Carnac*,
Harry Verelſt, Eſquire,
Francis Sykes, Eſquire.

From *Mahomed Reza Cawn*, received 4 October 1765.

There are many Perſons, who with the Pretence of Debts being due to them, making uſe of the Name of the Factory, diſturb the Zemindars and Diſtricts of the Chuila of *Jehangeer—Nugger*, and ſending Peons to ſeize People obſtruct the Revenues of the Sircar. The Particulars are very long, but I briefly mentioned the Matter to you at *Mootagyl*. Moreover ſeveral evaſive Jemindars and Talookdars borrow more or leſs from the Dependants of the Factories, and when their Rents are demanded from them, go and ſhelter themſelves under

their Protection, ſo as to be out of the Power of the Aumils. With the Pretences of Debts being due from them, they carry their Creditors into their Diſtricts, and embezzle the Revenues, ſo that the Money of the Sircar remains unpaid; and ſpreading about Reports, that Numbers of Villages are rented to the Dependants of the Factory, they practiſe villainous Tricks. I accordingly receive from the Aumils frequent Complaints of theſe Proceedings. As I do not conceive, that the Interruptions of the Revenues of the Sircar can be put a Stop to, without removing theſe Pretences, I hope you will be kind enough to write to the Gentlemen of the Factories of *Jehangeer-Nuggur*, and *Luckypoor*, &c. that none of the Dependants of the Factory muſt lend Money to the Zemindar, &c. without the Knowledge of the Aumil, nor hold any Farms, nor interfere with the Affairs of the Country, nor ſend any People into the Diſtricts, and make a Diſturbance; and that whatſoever Demands they have upon the Zemindars, &c. they muſt lay the Accounts thereof before *Jeſſarut Cawn*, the Naib at *Jehangeer-Nuggur*, that he may oblige the Zemindars to pay whatſoever is juſt.

At a Select Committee, 31 December 1766;

PRESENT,

The Right honourable Lord *Clive*, Preſident.
Harry Verelſt, Eſquire,
Brigadier General *Carnac*,
Francis Sykes, Eſquire.

The Select Committee having, on the 5th Day of October 1765, iſſued Orders that no Company's Servants, their Dependants, or other Britiſh Subjects, ſhould lend Money upon Leaſe, Mortgage, or otherwiſe, to the Zemindars and Officers of the Government, without Conſent of *Mahomed Reza Cawn*, and the other Miniſters; and Advice being received that this Order has been tranſgreſſed, to the great Detriment of the Collections:

Reſolved, That we now *enforce the above Order, that no Money ſhall in future be lent, except on Reſpondentia, upon any Pretence whatever, at a higher Intereſt than Twelve per Cent. per Annum; that* all Sums of Money outſtanding at a higher Premium, ſhall be recalled on the 11th Day of April next; and that we write the following Letter to the Chiefs of all the Subordinate Factories, and the Reſidents at *Burdwan* and *Midnapore*.

To *J. Cartier*, Eſquire, Chief at *Dacca*.

Sir,

On the 5th Day of October 1765, the Select Committee iſſued Orders, that no Civil or Military Servants of the Company, their Banians or Dependants, &c. ſhould, after that Date, lend Money upon Leaſe, Mortgage, or otherwiſe, to the Zemindars and other Officers of the Government, without the Knowledge and Conſent of *Mahomed Reza Cawn*, and the Miniſters.

It is with Concern we now underſtand that this Order has been diſregarded, to the great Prejudice of the Revenue, and Injury of the Company; we therefore direct that you will make ſtrict Inquiry who are the Tranſgreſſors, and tranſmit to us the Names of all ſuch as have lent out Money without obtaining the Approbation of the Miniſters, and contrary to the Injunctions of the Select Committee. At the ſame Time it is our poſitive Reſolution, that henceforward no Britiſh Subjects, in or out of the Company's Service, or their Dependants, ſhall lend Money, unleſs upon Reſpondentia, at a higher Rate of Intereſt than Twelve per Cent. per Annum; and that ſuch Sums of Money as have been lent at a higher Intereſt ſhall be recalled on the 11th Day of April next, on Pain of immediate Diſmiſſion, and Forfeiture of the Company's Protection; of which Reſolution we direct you will make Publication in due Form, taking the moſt effectual Steps to ſee it ſtrictly obeyed.

We are, Sir,

The 31ſt December 1766. Your humble Servants.

N° 66.

Copy of the 50th Paragraph of the General Letter to *Bengal*, dated 23d March 1759.

50. YOU did very right in forbidding Europeans holding the Farms of any Lands, Towns, or Villages, without the Company's Boundaries, nor do we much approve of it within our own Juriſdiction; however, as it ſometimes may poſſibly prove of public Advantage to have monied Men, not in our Service, to be Competitors, we do not lay you under Reſtrictions as ſuch Perſons; but we abſolutely and poſitively forbid our Covenant Servants holding any Lands, Towns, or Villages, directly or indirectly, either within or without our Juriſdiction, or be intereſted in any Contracts with the Company; for ſuch ſhall aſſuredly forfeit our Service: Our Reaſon for this Reſtraint muſt be ſo obvious, that an Explanation is unneceſſary. We are further to remark, that the late Troubles at *Tellicherry*, which proved almoſt fatal to that Settlement, took Riſe from a Diſpute with our Linguiſt and the Prince of that Country, relative to Lands he the Linguiſt held at *Mount Dilly*; therefore ſhould any of the Natives or Inhabitants, who hold Poſts in *Calcutta*, or under our Protection, poſſeſs Territories without our Limits, they are, in all Differences which may ariſe with reſpect to ſuch Property, to ſettle them as Indians, but under no Sanction as Subjects to the Company; for it is our poſitive Direction, that the Affairs of ſuch Perſons ſhall not embarraſs or involve ours.

N° 67.

Extract of General Letter of the Court of Directors to the Governor and Council of *Fort William*, dated 13th March 1761.

Par. 57. A Judicious Management and Improvement of our new acquired Lands we muſt ſtrongly recommend to your moſt ſerious Conſideration; it is a very extenſive Object; great Circumſpection, Vigilance, Aſſiduity, and Integrity, muſt be exerciſed, or we may ſuffer very heavily, either through Neglect or Miſconduct. Peruſe our Sentiments upon this Subject, in our Letter of the 1ſt April 1760, and compare them with the Rules and Regulations laid down before our ſaid Letter reached *Bengal*: Neither can be in any Degree perfect; they may ſerve as Outlines to a Plan, which Obſervation and Experience may alter and amend for our Benefit. We therefore now revoke all Reſtrictions; and if you are perfectly ſatisfied that no Inconvenience can ariſe from our Servants farming any Part, we ſhall not object to it; but then aſſign your Reaſons, for our Obſervation. The Diviſion of thoſe Lands into ſingle Lots, and ſelling them at public Auction, in Preſence of the Governor and Council, are commendable and judicious Steps; could they hereafter be farmed out in ſmaller Lots, our Revenues, we apprehend, would be greatly increaſed.

N° 68 and Ult.

Extract of the Company's Letter to the Select Committee at *Bengal*, dated 17th May 1766.

Par. 18. WE have on a former Occaſion, in our Letter of the 13th March 1761, Par. 57, permitted our Servants to bid at the public Sale of the *Calcutta* Lands; but we could not conceive ſuch an Indulgence could ever be conſtrued to admit Servants employed in the Collection of the Revenues of a Province, to ſelect out the moſt profitable Lands for themſelves; for ſuch is the Light in which this Tranſaction appears to us; and it is one more ſtriking Proof of the general Corruption with which all Ranks were tainted, and of the ill Uſe that has been made of every Indulgence. We direct a ſtrict Scrutiny into this Affair, and, if it proves true, that you will make a proper Example of the Offenders, by diſmiſſing them our Service.

Par. 19. This Tranſaction convinces us of the Neceſſity of ſhutting the Door to Abuſes; and we therefore poſitively order, that no Covenanted Servant, or Engliſhman, reſiding under our Protection, ſhall be ſuffered to hold any Land for his own Account, directly or indirectly, in his own Name, or that of others, or to be concerned in any Farms or Revenues whatſoever.

FIFTH

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

Together with an APPENDIX referred to in the ſaid Report.

Reported by Mr. ALDERMAN HARLEY on the 30th Day of *March* 1773.

FIFTH REPORT FROM THE COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE OF THE *EAST INDIA* COMPANY.

The 30th of March 1773.

The Committee of Secrecy appointed to enquire into the State of the *Eaſt India* Company, and for that Purpoſe to inſpect the Books and Accounts of the ſaid Company; and to report what they find material therein, in reſpect to the Debts, Credits, and Effects, of the Company; as alſo to the Management and preſent Situation of the Company's Affairs, together with their Obſervations thereupon:

AT the ſame Time that they were preparing their laſt Report, concerning the State and Management of the Revenues lately obtained in *Bengal* and *Bahar*, proceeded likewiſe to inquire into that Part of the Management of the Company's Affairs at Home, that reſpects their Freight and Demorage; and having finiſhed their Inquiry thereupon, they now report the ſame to the Houſe.

The great Expence which the Company have incurred under theſe Articles, as appears in the Accounts ſtated in the Third Report, made them think it of Importance to take into their ſerious and early Conſideration the Propriety of this very large Diſburſement, which Your Committee find to have amounted, within the Ten Years for which the above-mentioned Accounts are made up, to the Sum of £. 5,018,162. 0 *s.* 6 *d.* from which ought to be deducted the Sum of £. 240,260, being the Charge of tranſporting the Company's Troops to their Settlements, during the before-mentioned Period, and included, according to the Practice of the Company, in making up the Accounts of Expence of Freight and Demorage.

And Your Committee not thinking it expedient at this particular Time to enter into the general Queſtion, Whether it would be more advantageous to the Company to build their Ships at their own Expence, and in their own Docks, or to hire thoſe Ships they want, to freight; they proceeded to enquire into the Terms of their Charter Parties; into the Number of Ships which they have taken up and retained in their Service, compared with the Number which they actually have employed; into the Quantity of Merchandize which they have imported, compared with the Tonnage actually employed; and into the Dimenſions and Tonnage of thoſe Ships; in order to find whether any, and what, Detriment may have accrued to the Company by their Conduct in the ſeveral above-mentioned Articles.

And Your Committee, in order to explain how, and in what Manner, the Freight and Demorage is paid by the Company to the Owners, and what are the reciprocal Agreements between the ſaid Parties, have inſpected the Charter Party uſually ſigned upon ſuch Occaſions (a Copy of which is hereunto annexed, N° 1) whereby it appears that the Company generally covenant with the Owners, that the Ship is to carry, at leaſt, 499 Tons, at certain Rates therein ſpecified, and carry Out and bring Home 80 Tons of Iron Kintlage, or Ballaſt, as Part thereof.—That the Maſter, Officers, and Ship's Company, ſhall alſo be allowed, as a Part of the ſaid 499 Tons, to carry the Quantity of 25 Tons Outwards, and of 15 Tons from Port to Port in the *Eaſt Indies*, &c. and alſo 15 Tons Homewards; and it is alſo covenanted and agreed between the Parties, That, notwithſtanding the Ship is let to freight but for 499 Tons, yet the Company and their Factors, &c. may, if they think fit, lade what more they pleaſe at certain Rates; namely, for double Kintlage the Sums ſpecified in the ſaid Charter Party, and for all further Exceedings Half Freight.

And Your Committee examined Mr. *Cole*, Clerk to the Committee of Private Trade, and Freight Accomptant to the ſaid Company, who informed them, that the Company pay £. 5 per Ton for Surplus Tonnage to a Ship Outward-bound, for ſo much more as ſhe carries than 333 Tons, according to an Agreement made with the Owners in 1760.—And being aſked, What the Company paid per Ton for their Freightage Homewards, he replied, That it was according to where the Ships come from: And in order to ſhew what thoſe Prices have been, he delivered in to the Committee an Account of the Number of Ships employed in the Company's Service, from the Year 1753 to the Year 1772, incluſively, with the Rates of Freight and Demorage on which they were taken up, which is as follows:

ACCOUNT of the Number of Ships employed in the Company's Service, from the Year 1753 to the Year 1772, inclusively; with the Rates of Freight and Demorage on which they were taken up.

Years.	Number of Ships taken up.	*China* Freights.		*Coast* and *Bay* Freights.		*Bombay* Freights.		*Mocha* Freights.	*Bencoolen* Freights.	Rate of the Demorage per Day to a Ship of 499 Tons.
		Gruff Goods.	Fine Goods.	Gruff Goods.	Fine Goods.	Gruff Goods.	Fine Goods.			
		per Ton.	per Ton.	per Ton.	per Ton.	per Ton.	per Ton.	per Ton.	per Ton.	
		l. *s.*	*l.* *s.*	*l.* *s.*	*l.* *s.*	*l.* *s.*	*l.* *s.*	*l.* *s.*	*l.* *s.*	*l.* *s.* *d.*
1753	20	24 —	27 —	24 —	27 —	27 —	30 —	24 —	24 10	12 2 —
1754	14	24 —	27 —	24 —	27 —	27 —	30 —	24 —	24 10	12 2 —
1755	15	25 —	28 —	25 —	28 —	28 —	31 —	25 —	25 10	12 2 —
1756	18	31 10	34 10	31 10	34 10	34 10	37 10	31 10	32 —	18 3 —
	1	— —	— —	31 —	34 —	— —	— —	— —	— —	18 3 —
1757	19	33 —	36 —	33 —	36 —	36 —	39 —	33 —	33 10	18 3 —
1758	21	34 —	37 —	34 —	37 —	37 —	40 —	34 —	34 10	18 3 —
1759	18	35 —	38 —	35 —	38 —	38 —	41 —	35 —	35 10	18 3 —
1760	15	37 —	40 —	37 —	40 —	40 —	43 —	37 —	37 10	20 3 4
1761	21	37 —	40 —	37 —	40 —	40 —	43 —	37 —	37 10	20 3 4
1762	20	37 —	40 —	37 —	40 —	40 —	43 —	37 —	37 10	20 3 4
1763	20	31 —	34 —	31 —	34 —	34 —	37 —	31 —	31 10	16 2 8
1764	20	31 —	34 —	31 —	34 —	34 —	37 —	31 —	31 10	16 2 8
1765	22	30 —	33 —	30 —	33 —	33 —	36 —	30 —	30 10	15 12 7
1766	24	29 —	32 —	31 —	34 —	34 —	37 —	31 —	31 10	15 12 7
1767	27	29 —	32 —	31 —	34 —	34 —	37 —	31 —	31 10	15 12 7
1768	31	29 —	32 —	31 —	34 —	34 —	37 —	31 —	31 10	15 12 7
1769	30	29 —	32 —	31 —	34 —	34 —	37 —	31 —	31 10	15 12 7
1770	30	29 —	32 —	31 —	34 —	34 —	37 —	31 —	31 10	15 12 7
1771	26	30 —	33 —	32 —	35 —	35 —	38 —	32 —	32 10	18 3 —
1772	25	29 —	32 —	34 5	37 5	37 7	40 7	33 —	33 10	18 3 —

East India House,
13th January 1773.

R. Cole, Freight Accountant.

And Your Committee in order to inform themſelves of the Proportion between the Quantity of Merchandize which the Company had imported, from the Year 1753 to the Year 1772, inclusively, and the Quantity of Tons, Builders Meaſurement, which they had employed in that Importation, called for an Account of the Number of Ships arrived from *India* and *China* from the Year 1753 to the Year 1772, inclusively; and of the Tonnage they were chartered at, the Tonnage which they brought, alſo the particular Amounts of the Charter Party Tonnage, Surplus Tonnage, and ſhort Tonnage paid for, with the ſeveral Sums; likewiſe the Sums paid for Demorage, and the Tonnage, Builders Meaſurement, from the Year 1762 to the Year 1772, inclusively; and Mr. *Cole* delivered in ſuch Account accordingly (which is hereunto annexed, N° 2.)

And Your Committee think it neceſſary to obſerve to the Houſe, that, whenever a larger Number of Ships than the Service requires, is employed by the Company in bringing Home their Merchandize, the before-mentioned Terms of the Charter Party, according to which the ſaid Ships are freighted, muſt neceſſarily in a high Degree contribute to enhance their Expence.

And Your Committee having received, from Perſons of Ability and Experience, ſeveral Calculations in order to ſhew the Loſſes which the Company ſuſtain by this Method of contracting for their Freight, and ſtating the ſame in various Views, they have annexed the ſame to this Report, for the Information of the Houſe, N° 3, 4, 5.

And Your Committee examined *John Durand*, Eſquire, a Ship's Huſband, one of the ſaid Perſons, and who has been concerned for the Company for Freightage upwards of Ten Years, as to the general Proportion between the Tonnage, Builders Meaſurement, and the Company's general Tonnage of Merchandize; who informed them, that, according to his repeated Experience, a Ship of 670 Tons is uſually able to bring Home 100 Tons more than her Admeaſurement; and if the Ship be larger, that Proportion increaſes.—Sir *Richard Hotham*, a Ship's Huſband, and another of the ſaid Perſons, being examined, alſo informed Your Committee, that he has known a Ship of 676 Tons bring Home 719 Tons of Goods, including the Kintlage, and that he believed ſhe might have brought Home more for the Company's Account, if no private Trade had been ſuffered; that the larger the Ship is, the more the Proportion will riſe between the Tons of Merchandize and the Tons of Builders Meaſurement; that, for Inſtance, a Ship of 750 Tons will bring Home, including the Kintlage, 830 Tons of Merchandize, and a Ship of 868 Tons will bring Home, including alſo the Kintlage, 1130 Tons—He added, that the Reaſon of this Increaſe in the large Ships is, that, as they are longer and broader, their Increaſe of Tonnage falling in the Midſhips, affords the Advantage above deſcribed; and alſo, that as no greater Number of Men, or Quantity of Proviſions is put on board a large Ship than a ſmall one, the Stowage is likewiſe of courſe increaſed by this Circumſtance.—Mr. *Snodgraſs*, Surveyor of Shipping to the *Eaſt India* Company ever ſince 1757, being examined, likewiſe informed Your Committee, that he thought a Ship of 676 Tons would bring Home an equal Number of Net Goods, excluſive of the Kintlage.

And, in order to ſhew upon Experience the Truth of the foregoing Evidence, videlicet, that Ships can bring Home

Home more Tons of Merchandize than their Tonnage, Builders Measurement, Your Committee ordered to be laid before them, an Account of the *China* Ships which had come home fully laden, during the last Five Years, specifying the Quantity of Tons, Builders Measurement, and the Quantity of Tons of Merchandize, including Kintlage (a Copy of which is hereunto annexed, N° 6) and from whence it appears, that the Company paid for 50,343 Tons of Merchandize, as imported in 48,865 Tons of Shipping, Builders Measurement, and that consequently, the Proportion of Tonnage of Merchandize exceeded that of the Builders Measurement by the Amount of 1,478 Tons.

And, in order to shew the Proportion between the Tons of Merchandize which the Company had imported from the Year 1753 to the Year 1772, inclusively, and the Tons of Shipping, Builders Measurement, employed by them in that Importation, Your Committee beg leave to refer the House to the Account, N° 2, in the Appendix, by which it appears to your Committee, that the Company employed, from the Year 1762 to the Year 1772, inclusively, 175,086 Tons of Shipping, Builders Measurement, for the Importation of 39,627 Tons of Merchandize; so that the Tons of Shipping, Builders Measurement, exceeded the Tons of Merchandize brought Home, by the Amount of 35,459 Tons.

Your Committee proceeded further to examine Mr. *Snodgrass*, who informed them, that he had perused an Account of the Net Goods brought Home for the Company, from the Year 1753 to the Year 1772, both inclusive; and that it appeared to him, that they had paid for those Goods near £. 32 per Ton Freight, on an Average, exclusive of Demorage, or Interest of Money advanced for Impress, and Surplus Tonnage Outwards, or Expence of Packets built by the Company; and he gave it as his Opinion, to the Committee, that all the Ships should be taken up for their full Tonnage Out and Home, by Builders Measurement, and should be laden and unladen by the Company's Officers here and in *India*, and that moderate, but adequate Freights should be paid for the same, in lieu of the several Sums now allowed for the whole Freights, Half Freights, Surplus Tonnage, Kintlage, and Demorage, for a common Voyage Out and Home.

Your Committee then proceeded to enquire into the Number of Ships in the Service of the Company, and ordered an Account thereof, as it stood in the Year 1751, and from the Year 1762 to the Year 1772, both inclusive; distinguishing how much Ships were employed; namely, such as were Abroad, such as were taken up, such as were at Home, and such as were building; (a Copy of which is annexed, N° 7) and the Abstract of which follows; videlicet:

	Ships Abroad.		Ships taken up.		Ships at Home.		Ships building.		Total Number	Total Tonnage	Increase Number of Ships	Increase Tonnage	Decrease Number of Ships	Decrease Tonnage
	Number	Tonnage	Number	Tonnage	Number	Tonnage	Number	Tonnage						
1751	22	13,198	17	9,961	23	13,391	3	1,891	65	38,441	—	—		
1762	28	18,178	20	13,371	12	7,650	5	3,323	65	42,522	—	4,081		
1763	30	19,873	20	13,155	15	9,666	3	2,028	68	44,722	3	2,200		
1764	33	21,870	20	13,355	15	9,754	4	2,795	72	47,874	4	3,152		
1765	30	19,922	22	14,965	17	11,346	4	2,771	73	49,004	1	1,130		
1766	27	18,280	24	16,091	21	13,991	2	1,462	74	49,734	1	730		
1767	24	16,057	27	18,307	24	16,305	1	864	76	51,473	2	1,739		
1768	32	21,573	31	21,107	12	8,146	1	716	76	51,542	—	69		
1769	36	24,572	30	21,354	19	12,877	—	—	85	58,803	9	7,261		
1770	35	24,826	30	20,968	13	9,032	9	6,830	87	61,656	2	2,853		
1771	38	26,613	26	18,677	17	12,323	6	4,676	87	62,289	—	633		
1772	30	21,461	25	18,375	27	19,076	4	2,948	86	61,860	—	—	1	429
											22	23,848		
											1	429		
									Total Increase - -		21	23,419		

Whereby it appears, that from the Year 1762 to the End of the Year 1772, the Shipping of the Company was increased to the Amount of 22 Ships; and that from the Year 1751 the Tonnage of Shipping in their Service was increased 23,419 Tons, Builders Measurement.

And Your Committee examined Mr. *Snodgrass*, with regard to the Quantity of Tonnage which is wanted for the Outfit of each Year; and he informed them, that, in his Opinion, from 12 to 15,000 Tons of Shipping, Builders Measurement, is the utmost that is necessary to be employed for One Year's Shipping; that the Company ought to have Two Years Shipping, and 4 or 5,000 Tons more in reserve, for any Emergency, which he is sure is fully sufficient; for that, in general, there is Time enough between the Arrival of the Ship in one Season, and her going out in the next, to repair and refit her for the following Voyage; but that, in case any Ship should arrive late, or should miss her Passage, the Surplus above-mentioned of 4 or 5,000 Tons would suffice to answer all Accidents and Disappointments.

And Your Committee observe, that, according to the above Abstract, the Tonnage in the Company's Service, in the Year 1772, amounted to 61,860 Tons, so that, according to Mr. *Snodgrass*'s Computation, the Excess of Shipping entertained in the Service amounts to 26,360 Tons.—He added, that from the great Number, Opulence, and various Interests, of the Owners of Shipping, due Œconomy is prevented, as by these Circumstances they are enabled, not only to obtain too high a Freightage, but are likewise exempted from the necessary Controul; that many more Ships are entertained in the Service of the Company than are requisite for their Trade, as they now amount to no less than 63,000 Tons, Builders Measurement; that if no more Ships are built, nor any repaired for going more than Four Voyages, until the Tonnage employed by the Company shall be reduced to 35,000 Tons, this Quantity of Tonnage will be sufficient for amply supplying the Company's Sales in *England*, even if, in future, they should considerably increase their Trade; and will leave a proper Number of Ships at Home, ready to be em-

ployed upon any ſudden or extraordinary Occaſion: And he added, that after ſuch Reduction has taken place, 3,000 Tons of new Shipping, built Annually, will be ſufficient to keep up the before-mentioned Quantity of Shipping of 35,000 Tons; and that, if a larger Quantity of Tonnage be required, on Account of War or any other Emergency, Outwards only; in that Caſe extraordinary Ships ſhould be hired, on Half Freight, for the Voyage Out, and ſhould be ſold in *India* for the Benefit of the Owners.

And Your Committee farther examined Mr. *Cole*, with regard to the Advantage or Diſadvantage of taking up Ships for the Company's Service, in the Number above ſtated; who informed them, that if Ships were ſent Out the ſame Year they came Home, the Price of Freight would be diminiſhed, as the Ship's Huſband is obliged to pay Intereſt for his Money, during a longer Term; and declared himſelf, upon the whole, of Opinion that the Company loſt by having ſo many Ships in their Service.

And Your Committee proceeded to examine *Charles Raymond*, Eſquire, many Years concerned in the Shipping of the Company; who informed them, that the Company would certainly be better ſerved by reducing the Ships to ſuch a Number, that they might be employed the enſuing Seaſon after they arrive; whereas the Ships at preſent loſe about One Year in Three.

Mr. *Durand* likewiſe informed Your Committee, that the Company might be better and cheaper ſerved, by reducing the Tonnage to One Third leſs than what they now employ; that in ſuch Caſe the Ships need not lie ſo long by the Wall as they now do, ſometimes a Year or two, whereby, in his Opinion, they ſuffer as much as if they were at Sea: and the Repairs in conſequence thereof are ſo expenſive, that they are forced to charge the Company much more for Freight; that the Company have taken into their Service a greater Number of Ships than they could properly employ, for that 55 Ships are more than ſufficient for their Trade, whereas they have entertained 87 Ships, 32 of which are ſuperfluous—that this Conduct creates a heavy and unneceſſary Expence in Two Articles; the firſt is, that, in order to find ſome Employment for theſe ſuperfluous Ships, they have ſent out Annually 30 Ships to *India* and *China*, to import Cargoes which might have been eaſily carried by 24 Ships, provided they had been properly and fully laden; that the additional Expence cauſed to the Company by ſending out theſe Six ſuperfluous Ships, was to be aſcertained by the following Calculation; videlicet, the Company charter or freight their Ships from the Owners at the Burthen of 499 Tons each, which Burthen may be termed the Charter Tonnage; for each of theſe Charter Tons they pay a certain Freight, which, at a Medium, may be about £. 32, and which may be termed the Charter Freight; but as their Ships are capable of carrying each from 3 to 400 Tons of Merchandize above the Company's chartered Tonnage, they agree to pay the Owners for all ſuch Exceſs of Lading, at the Rate of Half the chartered Freihgt, or at £. 16. per Ton; it is therefore evident, that if the Company ſends out 30 Ships, to import Cargoes that might have been laden in 24 Ships, they muſt pay the full chartered Freight of 30 Ships, inſtead of paying the chartered Freight of only 24 Ships, and Surplus Freight for the remaining Tonnage; and he obſerved, that the Difference between the Surplus and chartered Freight of 6 Ships, being £. 16. per Ton, is £. 47,904, which Sum has been unneceſſarily expended every Year.

Mr. *Durand*, in order to prove the above Aſſertion, videlicet, that 24 Ships were capable of importing the uſual Cargoes of the Company, obſerved in the firſt place, that the Ships to *Coaſt* and *Bay*, and likewiſe to the *Malabar* Coaſt, and to *Bombay*, being in Number about 14 or 15, have uſually returned what is termed dead freighted; that is to ſay, they have ſeldom imported more than the Company's chartered Tonnage, at 499 Tons, whereas each of theſe Ships was capable of importing, if fully laden, from 3 to 400 Tons ſurplus Freight, therefore 8 Ships, if fully laden, would have ſufficed to import the Cargoes from *Bombay*, and *Coaſt* and *Bay*, which have been imported in 14; and he added, that with regard to the *China* Ships, which do bring Home ſurplus Tonnage, there might, according to his Opinion, by proper Management, be made a very conſiderable Saving in that Branch.

Mr. *Durand* continued to obſerve to Your Committee, that the Second Article, which creates a heavy and unneceſſary Expence, ariſes from the 26 remaining ſuperfluous Ships, which, in conſequence of not being employed, lay at Home, and coſt the Owners a very conſiderable Charge on the Head of Intereſt for their Money, in the Value of their Hulls, Rigging, &c. and by keeping them in wet Docks, Inſurance, &c.; for all which Charges they muſt neceſſarily reimburſe themſelves at the Expence of the Company, by demanding a higher Freight; and he endeavoured to aſcertain the Amount of this Expence by the following Calculation; videlicet, The Coſt of Hulls, Rigging, &c. of 26 Ships, at £. 12,000. each, is £. 312,000., and the Intereſt of that Sum, at 5 per Centum per Annum, is £. 15,600. per Annum; the Expence in Docks, the extraordinary Repairs neceſſary to make good the Waſte, cauſed by laying there a whole Year, may, upon each Ship, amount to about £. 400., and on 26 Ships to £. 10,400., which Two Sums, making together £. 26,000., are an Expence incurred by the Owners, and conſequently by the Company; thus he obſerved the whole Expence or dead Loſs, occaſioned to the Company by theſe Two Articles, is £. 73,904., which Expence might be retrenched by reducing the Number of their Ships to 55.

And Mr. *Durand* being farther examined upon the whole Reſult of this Matter, How much cheaper the Company would be ſerved in their Freightage, if they were to reduce their Shipping in the Manner he has ſtated? replied, That they would ſave One Third Part, in caſe the Privilege of Captains and other Officers was aboliſhed, by the Allowance of proper Gratuities to them in lieu thereof; and that not only the Company, but the Public alſo, would be greatly benefited, for that much Smuggling would be prevented, by which the Trade of the one, and the Revenue of the other, would be conſiderably increaſed.

Your Committee then proceeded to examine into the Size and Tonnage of the Ships entertained by the Company, and examined Mr. *Durand*, who informed them, that, in his Opinion, the Company might ſtill farther decreaſe the Expence of Freight, by increaſing the Dimenſions and Burthens of the Ships they might build in future; for Inſtance, if they would build Three Ships of ſuch Dimenſions as to carry a Burthen equal to Four of that of the preſent Ships, they might thereby ſave the Expence of the Officers of each Fourth Ship, who, by their Privileges and ſuperior Pay, are the moſt expenſive Part of the Ship's Company; they would likewiſe ſave above One Half of the Crew of each Fourth Ship, and make farther Retrenchments in the building, rigging, ſtoring, and victualling: And being aſked, Whether a higher Rate of Freightage would be demanded, if the Ships were of more Tonnage, and thereby incurred the Riſque of receiving only ſurplus Freight for that Part of their Cargo which exceeded 499 Tons chartered? he replied, That no Demand was ever made by the Owners in Conſideration of the Ship's being of more Tonnage: And he added, that if the Company would not ſend their largeſt Ships up the *Ganges*, but unlade them at *Ingellee* and *Ketchree*, they would then have Occaſion for no ſmall Ships, ſince Goods can be brought down the *Ganges* in Sloops, Part belonging to the Company, and Part to the Natives, which may be freighted at a ſmall Expence; — that

Thirteen

Thirteen or Fourteen Years ago, when he was in *India*, a Sloop with 80 Tons of Goods might be hired to go from *Calcutta* to *Ingellee* for 120 Rupees.

Mr. *Snodgraſs* gave it as his Opinion to the Committee, that the larger Ships ought to be ſent to *China* for the Teas, and that the ſmall Ships ſhould be ſent to Coaſt and Bay for the fine Goods, and that of the latter no more ſhould be built than are neceſſary for the Coaſt and Bay Trade; and being further aſked, In what Manner the Dutch, Swedes, and Danes carry on their Trade to *China* with reſpect to Freight? he anſwered, That he underſtood in general that they carry it on in much larger Ships than we do, whereby great Savings are made, as they have a leſs Number of Captains and Officers, to whom they allow Gratuities inſtead of private Trade; and this Evidence was confirmed by Mr. *Durand*; who added, that theſe foreign Companies thereby ſave at leaſt One Third in the Article of Freight.

Your Committee then proceeded to enquire into the Conſequences of the allowing private Trade, and the employing Ships in Country Voyages; upon which Heads Mr. *Snodgraſs* gave it as his Opinion, that the Company ought to grant handſome Gratuities to their Officers, inſtead of this Privilege of private Trade, and that the Saving made thereupon would appear in the general Courſe of their Trade; and that the Employment of the Ships in Country Voyages was very diſadvantageous to the Company; and being thereupon aſked, Whether, though the Total of Freight and Demorage would be diminiſhed by forbidding any of the Company's Ships ſent from hence to go Country Voyages, the Company would not, though they might ſave in their Freight, ſuffer a conſiderable Loſs in their Trade? he replied, That, in his Opinion, ſuch Ships as were built in *India* would anſwer the Purpoſe of Country Voyages, and that the neceſſary Trade would be carried on at leſs Expence than what the Company is now liable to for Demorage on that Account.

And Your Committee hereupon examined Mr. *Cole*, who informed them that the Expence of Demorage commences Four Months after the Arrival of the Ship at the Place of her Deſtination; but added, that the Company had no Grounds of Complaint againſt their Servants for ſubjecting their Ships to too long a Demorage.

And Mr. *Snodgraſs* being examined in conſequence of the above-mentioned Paper which he had delivered in, and which is in the Appendix, N° 5; and being aſked, upon the whole of the Matter, What Saving, in his Opinion, might be made, if the Meaſures therein recommended, were purſued? he replied, That he was clearly convinced, that, in ſuch Caſe One Third of the Sum now Annually paid for Freight and Demorage might be ſaved, and the pernicious Practice of Smuggling in a great Degree prevented; and being more particularly aſked, How much per Ton the Company would pay inſtead of the £. 32 per Ton, which on an Average they pay at preſent? he replied, That, in his Opinion, the *China* Goods might be brought Home at £. 20 per Ton, and the Coaſt and Bay Goods at £. 22 per Ton.

And laſtly, Your Committee being deſirous to lay before the Houſe what Propoſals the Company may have received from Time to Time, and what Steps they may have taken towards decreaſing the Number of their Ships, or diminiſhing the Expence of their Freight, they examined the Books and Minutes of the Company, to diſcover what Proceedings had paſſed upon thoſe Heads.

And Your Committee find, That in the Year 1751, Thirty-one of the moſt conſiderable Ships Owners entered into an Agreement, bearing Date the 12th Day of June in that Year, in which they recite, that great Inconveniencies had ariſen, both to the Company and to thoſe who are Owners of Ships employed in their Service, by building more Ships than the Trade of the ſaid Company required, great Number of which Ships having been obliged to be kept at Home for a long Time, at a very great Expence, during which the Rigging, Stores, &c. periſhed, and were rendered unfit for Service, and the Ships were ſo much decayed, as greatly to increaſe the Owners Expences, ſo that by that Means they could not let out the Ships ſo cheap as otherwiſe they might have been able to do; and in order to prevent ſuch Inconveniencies and Expences for the future, the ſaid Owners mutually agreed, that they would reſpectively, to the utmoſt of their Skill and Power, cauſe and procure the Number of Ships, which then were, and ſhould thereafter be, built and employed in the Service of the ſaid Company, to be reduced to the Number of 48, in ſuch a Method, and upon ſuch Terms, as are therein particularly mentioned; and they further agreed, that after ſuch Reduction thus effected, they would continue to do all in their reſpective Powers to prevent any Addition to be made thereto, in any Manner of Ways (a Copy of which Agreement is hereunto annexed, N° 8.)

And Your Committee find, upon the Evidence of Mr. *Raymond*, That this Agreement was communicated to, and approved by, a large Number of the Directors, as Individuals, but not as a Court.

And Your Committee further find, That ſuch Agreement was attended to by the Court of Directors in the Year 1752, by their Refuſal of building upon the Bottom of the *Lynn*, which was loſt; and, except in the Inſtance of the *Fox*, commanded by *Alexander Hume*, and tendered at an under Freight, the ſaid Agreement was not broke into by the Court of Directors till the Year 1760, when, on the 26th of June, the ſaid Court, upon ſome Ship being laid aſide, declaring their Apprehenſions, that the Company might be diſtreſſed for Tonnage, reſolved, It would not be any longer convenient to abide by the ſaid Agreement of the Owners, but that Tenders of ſuitable Ships ſhould be accepted from any Perſons whatſoever; and, by an Order of the ſaid Court, dated the 10th of March 1762, the Owners who had the Bottoms of Ships which had performed their Four Voyages, and whoſe Commanders declined going, were permitted to build in the room of ſuch Ships, if they ſhould think proper.

Your Committee likewiſe find, by a Report from the Committee of Shipping to the Court of Directors, dated the 24th March 1763, That the ſaid Committee of Shipping taking Notice, that ſeveral Ships were admitted into the Service in conſequence of the Reſolution of June 1760; and alſo obſerving, that ſome Gentlemen, in the latter End of the Year 1762, had propoſed to build Ships at the Out-Ports, they declared themſelves apprehenſive of ſeveral Inconveniencies which might ariſe from too great a Number of Ships; and added, that they had had a Conference with the Owners upon this Subject, in conſequence of which they reported to the Court of Directors, that 60 Ships would be ſufficient for the Company's Service, and that, according to the general Senſe of the Owners of the ſaid Committee, the moſt proper Method of reducing them to that Number would be by the Owners entering into an Agreement, nearly on the ſame Plan as that of June 1751; and further ſtipulating, that no Ships ſhould be built on the Bottoms of the *Fort St. George*, *Lynn*, *Severn*, *Walpole*, *Scarborough*, *Stafford*, and *St. George*, unleſs it ſhould be neceſſary to increaſe the Number beyond 60 Ships, in which Caſe the above Ships were to have the Preference of building, in the Order above-named. Notwithſtanding which Report, it appears to Your Committee, that the Court of Directors continued at different Times to increaſe the Number of Ships, and on the 28th July 1768, by virtue of an Order of Reference of the 8th January in the ſame Year, to the Committee of Correſpondence, Treaſury, and Shipping, to conſider the State of the Shipping at large, they reported, that, as the Trade of the Company was ſo much increaſed, as to render

render it abſolutely neceſſary to add to the Number of Ships then employed in the Service, the Eight Bottoms which by the Committee of Shipping's Report of the 24th March 1763, were excluded till an Augmentation ſhould be thought neceſſary, were entitled to the Preference; and they propoſed, that Leave be given accordingly to the Majority of the Owners then living, to build on the ſaid Eight Bottoms; in conſequence of which Report, Your Committee find, That the Court of Directors afterwards permitted the Majority of the living Owners to build upon the Bottoms of the Eight Ships above-mentioned; and that, during the Year 1770, the Court of Directors added Two other Ships to the Number.

Your Committee likewiſe find, That by an Order of the Court of Directors, dated the 11th Day of September 1771, it was referred to the Committee of Shipping, to conſider what might be proper to be done in reſpect to the building of Ships for the Company's Uſe, in conſequence of a Converſation that had paſſed with the Lords of the Admiralty, during the then laſt Seſſions of Parliament, as to the Dimenſions of the Ships employed in their Service.

In obedience to which the Committee of Shipping, by their Report dated the 1ſt Day of January 1772, after ſetting forth, that ſome Obſervations by the Navy Board, for forming a Bill for reſtraining the Number and Size of the Ships for the Service of the Company, had been laid before them, wherein it was propoſed not to build any more Ships for the Space of Six Years; and after ſtating, that the ſaid Committee were convinced of their being a much greater Number of Ships in the Service than was neceſſary for carrying on the Company's Trade, they reported to the Court of Directors, that they could ſee no material Objection to the Propoſition, Not to re-build any more Ships for the Company's Service for the Term of Six Years, or until the Ships then employed therein were reduced to 45,000 Tons of Shipping, Builders Meaſurement; by which Plan, a Reduction would ſpeedily take place, to the great Advantage of the Company, and probably be attended with the ſalutary Effects expected by the Navy Board, of the King's Magazines being well ſtored with ſeaſoned Timber.

In conſequence of which Report Your Committee likewiſe find, That a Bye Law was made by the Company, bearing Date the 18th of March 1772, whereby it was ordained, That no new Ship (except thoſe then building) ſhould be built for the Service of the Company, until the Tonnage of all the Ships employed, or to be employed, in the Trade of the Company, on Freight to the *Eaſt Indies*, ſhould be reduced to 45,000 Tons, Builders Meaſurement; which Regulation was enforced by an Act paſſed in the 12th Year of His preſent Majeſty, intituled, "An Act for the more "effectually ſecuring a Quantity of Oak Timber for "the Uſe of the Royal Navy:" And, in order to know whether the Directors of the *Eaſt India* Company had lately taken any Meaſures towards obtaining a Reduction of their Expence in the Article of Freightage, Your Committee enquired what Number of Ships had been taken up to be ſent out in the Courſe of this Seaſon; and they find, that the Directors have taken up the Number of 25 Ships, of which 11 were for *China*; and that they ſent the following Inſtructions to their Supra Cargoes in *China*; viz.

"The Liſt of Inveſtment, to which the minuteſt "Attention muſt be paid, points out the Articles you "are to provide, and the particular Sortments and "Quantities of Teas to which your Purchaſes are of "Neceſſity to be confined; and you are further, with "the Quantities of raw Silk directed in a following "Paragraph to be provided, to complete the returning "Cargoes of the ſeveral Ships, in ſuch Manner as that "the Charter-Party Tonnage of each Ship be on no "Account exceeded beyond Fifteen Tons, to make "good any caſual Deficiencies."

And Your Committee find, That on the 13th of January 1773, Sir *Richard Hotham* wrote a Letter to the Court of Directors, expreſſing his Ignorance of their Motives for this unexpected Reſolution, which made a moſt extraordinary Alteration in the Affairs of ſuch Ships as are ſtationed to *China*; and that he made them a freſh Tender of a Ship, the *Royal Captain*, on Condition they would direct to be laden on board her, at *China*, as much Goods as ſhe can conveniently carry, to bring Home the ſame at 20 Guineas per Ton, being, as he aſſerts, Four Guineas per Ton leſs than they can have a Cargo brought for from thence, under every poſſible Advantage to the Company that the preſent Charter-Party can afford (a Copy of which is annexed, N° 9.)

And Your Committee find, That on the 14th January 1773, Sir *Lawrence Dundas*, Baronet, wrote a Letter to the Chairman of the *Eaſt India* Company, complaining of this Reſolution of the 6th of January, by which the *China* Ships are deprived of their Surplus Freight; and repreſenting the great Hardſhip that this muſt bring upon thoſe who are concerned in large Ships, and hoping that Juſtice and Equity will prevail upon the Directors to reſcind any Reſolution which muſt be ruinous to thoſe Ships (a Copy of which is hereunto annexed, N° 10.)

And Your Committee find, That on the 15th January 1773, *Alexander Hume*, Eſquire, and Sir *Abraham Hume*, Baronet, wrote a joint Letter to the Directors of the *Eaſt India* Company, in which they repreſent, that their Reſolution not to allow the *China* Ships to bring Home any Surplus Tonnage, muſt be attended with ſuch a Loſs to the Owners of large Ships, that they hope, upon Re-conſideration, they will order it to be reſcinded; and in which they further add, that, as they underſtand that a Tender of 20 Guineas a Ton from *China* has been offered, they are willing to accept of the Terms propoſed in that Tender (a Copy of which is hereunto annexed, N° 11.)

And your Committee find, That the Secretary to the Company, on the 13th and 15th January 1773, by Order of the Court of Directors, wrote Anſwers to the ſeveral Gentlemen above-mentioned; acquainting them, that the Court had given their Letters and Propoſals a deliberate Conſideration, and that as their Ships for *China* were diſpatched, they could not then alter the Diſpoſitions made for the returning Cargoes from thence.

And Your Committee find, That, notwithſtanding the above-mentioned Anſwers, in a Committee of Correſpondence and Shipping, on the 27th January 1773, the foregoing Applications were again taken into Conſideration; and the ſaid Committee were then of Opinion, That the *China* Council be ordered to freight Two of the Ships conſigned to them in Country Voyages to *Fort Saint George* and *Bengal*, or any other Part of *India*, on ſuch Terms as are equal to the Demorage that ſhall thereby be incurred, and to be returned to *China*, and laden from thence to Europe in 1775; and that the ſaid Council be alſo ordered, if they ſhall be adviſed that a Surplus Quantity of Pepper remains at *Bencoolen*, ſufficient for the Tonnage, to diſpatch One of the ſmall Ships, now conſigned to *China*, to the Weſt Coaſt, with a Proportion of the China Ware and raw Silk, to fill up, and return Home from thence with ſuch Surplus Pepper.

And that Orders be ſent to *Fort Saint George*, that the ſaid Preſidency do detain One of the Ships now ordered from thence for *China*, if ſuch Ship can be employed on Freight, or otherwiſe to do it in the moſt advantageous Manner for the Company's Intereſt, and afterwards diſpatch the ſame for *China*, to be loaden Home from thence in the Year 1775.

And

And that the *China* Council be ordered to diſpoſe of the Tonnage which would have been put on board the Four above-mentioned Ships, to be laden on the Seven Ships, which will remain to be diſpatched by them from *China*, for *England*, in the Seaſon of 1773, notwithſtanding the Orders contained in the Court's Inſtructions to them, dated the 6th Inſtant (a Copy of which is hereunto annexed, N° 12.)

And Your Committee having examined Sir *Richard Hotham*, as to the Effect which this Alteration might have, he obſerved to them, that, according to the ſtating of the joint Committee of Shipping and Correſpondence, the Court thought themſelves ſtill able to alter the Diſpoſitions made, as to their returning Cargoes from *China*—and that, if they had accepted the Offers of the Three Ships made to them, there would have accrued to the Company a Saving of £. 40,215, as appears by his Paper, which is before-mentioned to be hereunto annexed.

Your Committee have now reported what they have found material, with reſpect to that Part of the Management of the Company's Affairs at Home, that reſpects their Freight and Demorage; they are now proceeding to enquire further into the preſent Situation of the Company's Affairs, and particularly how far the ſame may have been affected by the Management of the Company and their Servants. And Your Committee obſerving, that it appears by their Third Report, that the immediate Diſtreſs of the Company at preſent, is principally owing to the great Quantity of Bills drawn by the ſeveral Preſidencies in *India*, and accepted between the 1ſt Day of March 1771 and the 1ſt Day of March 1772; they will in the next place enquire into the Conduct of the Company's Servants in *India*, in drawing the ſaid Bills, and into the Conduct of the Company in *England* after the Receipt of them, and Your Committee will report from Time to Time what they find material with reſpect to this and the other Objects of their Enquiry.

APPENDIX.

N° 1.

A. B. 499 Tons for Coaſt and Bay.

IN the Name of God, Amen. This Charter Party indented, of a Freightment made the Twentieth Day of Auguſt in the Year of our Lord One thouſand Seven hundred and Seventy-two, between *C. D.* and Part Owners. *E. F.* Part Owners of the good Ship called the *A. B.* of *London*, which the ſaid Part Ship's Burthen. Owners affirm to be of the Burthen of 499 Tons or upwards, now riding at Anchor in the River of *Thames*, and Captain *G. H.* of Maſter. *London*, Mariner, Maſter of the ſaid Ship, of the one Part; and the United Company of Merchants of *England*, trading to the *Eaſt Indies*, of the other Part; Witneſſeth, That the ſaid Part Owners for themſelves, and the reſt of the Owners of the ſaid Ship, and the ſaid Maſter, for himſelf, his Executors and Adminiſtrators, have granted Let to Freight. and letten to Freight all the ſaid Ship unto the ſaid United Company; and that the ſaid United Company have hired and taken to Freight all the ſaid Ship, for a Voyage with her to be made (by God's Bleſſing) as hereafter mentioned, in Trade, and alſo in Warfare, as the ſaid Company, or any their Governors, Preſidents, or Agents, authorized thereunto by the Court of Directors, for the Time being, of the ſaid Company, or any Committee thereof, ſhall require or direct: Whereupon the ſaid Part Owners, for themſelves, jointly and ſeverally, and for the reſt of the Part Owners of the ſaid Ship, and for their reſpective Heirs, Executors, and Adminiſtrators; and the ſaid Maſter for himſelf, his Heirs, Executors, and Adminiſtrators, do, in Conſideration of the ſum of £. 1,247. 10. of lawful Money of *Great Britain*, by the ſaid Impreſt. United Company to be impreſt, or paid, to them at the Ship's Arrival at *Graveſend* Outwards, in Part of the Freight and Demorage to grow due in reſpect of the ſaid intended Voyage, and of the further Sum of £. 37. 8. 6. to be then likewiſe paid by the ſaid Company to the ſaid Maſter, in full Primage and Average. Satisfaction of and for all Primage and Average, which might otherwiſe become due or payable to the ſaid Maſter, or for or on Account of the ſaid Ship's intended Voyage, and for and in conſideration of the Conceſſions and Covenants hereinafter on the Part of the ſaid Company contained, and every of them, doth covenant, grant, and agree, to and with the ſaid United Company of Merchants of *England*, trading to the *Eaſt Indies*, their Succeſſors and Aſſigns, by theſe Preſents, in Manner and Form following; that is to ſay, That the ſaid Ship is of the Burthen of 499 Tons at the leaſt, and capable of taking in, ſtowing, and holding, over and above her Tackle, Apparel, Furniture, and Proviſions, at leaſt 499 Tons of the Goods and Commodities of the *Eaſt Indies*, and other the Places comprehended within the Limits granted or allowed to the ſaid Company to trade in; reckoning and accounting the Tonnage of Goods and Commodities, as hereinafter is mentioned: And further, That the ſaid Ship, on the 22d Day of November next, ſhall be ready fitted and manned, with ſo many Men as ſhall be ſufficient to take in and preſerve all ſuch Bullion, Goods, and Merchandizes as the ſaid United Company ſhall ſend on board; and ſhall, before the ſaid Ship's Departure from *Graveſend*, be manned with the ſaid Maſter, and 99 Men and a Boy; whereof the ſaid Maſter, and at leaſt Three Fourths of the ſaid Men, or Mariners, ſhall be Engliſh, and ſhall ſo continue manned during the Voyage; and that the ſaid Ship ſhall, during the Voyage, both Abroad, and alſo Outward and Homeward-bound, keep at leaſt 30 Tons of Ballaſt under her Pallating, and carry Out and bring Home 80 Tons of Iron Kintlage, which is to be reckoned as and for 26½ Tons in Goods, and no more: And that the ſaid Ship ſhall, from and after the 24th Day of ſaid November, be afloat in the River of *Thames*, at or on this Side of *Long Reach*, in the ſaid River, and there be ready to take in, and ſhall take in there and at *Graveſend*, and in the *Hope*, and in and at every other Port in the Kingdom of *Great Britain*, or elſewhere, in her Outward-bound Voyage, all ſuch Goods, Merchandizes, Bullion, and Paſſengers, as the ſaid United Company ſhall ſend on Board; not exceeding in the whole 333 Tons, out of which agreed Tonnage is to be deducted One Ton for

Covenant that the Ship will carry Tons.

When to be ready fitted.

Men; whereof Three Fourths Engliſh.

Tons of Ballaſt.

Tons of Iron Kintlage.

When the Ship to be afloat.

Tonnage Outward reſerved to the Company.

for every Paſſenger or Soldier that ſhall be carried in the ſaid Ship, for the ſaid United Company's Account and Service: and for ſuch Part of the ſaid 333 Tons as ſhall be tendered to be laden on Board the ſaid Ship, and ſhall not be taken in, the ſaid Part Owners for themſelves, jointly and ſeverally, and for the reſt of the Part Owners of the ſaid Ship, do, and the ſaid Maſter for himſelf doth covenant, promiſe, and agree to pay, or if the ſaid United Company ſhall ſo elect, to allow to the ſaid Company, out of the Freight and Demorage hereby payable, after the Rate of £. 11. 8. 4. a Ton for the ſame. And the ſaid Part Owners, and Maſter, do, in Manner aforeſaid, covenant, that the ſaid Ship ſhall, on the 10th Day of December next, proceed to *Graveſend*, Wind and Weather permitting; and on her Arrival there the ſaid Maſter ſhall give Notice thereof in Writing to the Secretary for the Time being, of the ſaid United Company; after which Notice is received, the ſaid United Company may keep the ſaid Ship at *Graveſend*, or in the *Hope*, Twenty Days longer to take in ſuch further Goods, Merchandizes, Bullion, and Paſſengers, as they ſhall think fit to order or ſend on Board her: And that after the ſaid Twenty Days Stay at *Graveſend*, or in the *Hope*, the Maſter of the ſaid Ship, for the Time being, ſhall ſend to the ſaid Secretary Notice thereof in Writing, which Notice, when received, ſhall be deemed and taken as a Diſpatch for the ſaid Ship from thence to the *Downs*, unleſs the ſaid United Company ſhall detain her longer there, which the ſaid Company may do, by Order in Writing within Two Days after ſuch Notice received; in which Caſe the ſaid Ship ſhall be allowed Demorage after the Rate of £. 18. 3. a Day, for and during ſuch Detention; and that the ſaid Ship ſhall, not only before her Departure from *Graveſend* Outwards, but alſo at the Time and Times of her Departure from Port to Port Abroad, and alſo at her laſt Departure from the *Eaſt Indies*, or elſewhere within the Limits aforeſaid, be ſtrong and tight, and well and ſufficiently victualled, tackled, and apparelled; and alſo well and ſufficiently furniſhed with all neceſſary Stores, Twenty-ſix Pieces of Ordnance mounted, whereof Six to be on the Quarter Deck, 45 Barrels of Gunpowder, Shot Thirty Rounds, Ammunition and Furniture equal to and ſufficient for ſuch a Ship and Voyage. And that the ſaid Company, their Surveyors, Agents, Officers, Waiters, and Servants, in *England* and Abroad, ſhall have free Liberty from Time to Time, and upon all Occaſions, during this whole intended Voyage, and until finally unladen, to repair and remain on Board the ſaid Ship, as they ſhall be thereunto appointed: And to this End and Purpoſe the ſaid Ship, upon proper, uſual, and known Signals, made to or for her, ſhall lie by, if ſailing, and ſhall ſtay till ſuch Perſon or Perſons ſhall and do come on Board; and the ſaid Maſter ſhall civilly treat and entertain the ſaid Perſon or Perſons with reaſonable and convenient Food and Lodging during their Stay, at the Charge of the ſaid Part Owners and Maſter: And it ſhall be lawful to and for all and every ſuch Perſons to put Locks on the Hold, or ſeal the Hatches of the ſaid Ship, if they pleaſe; and to take a Survey of the ſaid Ship, and every Part thereof, and of the Ship's Cargo, Ammunition, Furniture, Proviſion, and Stores; and if the ſaid Ship ſhall not be ſufficiently fitted, victualled, and manned, or if any thing ſhall be deficient, wanting, or amiſs, the ſaid Part Owners, or Maſter, ſhall from Time to Time, upon reaſonable Notice given by ſuch Officer or Officers, Perſon or Perſons, cauſe them to be furniſhed, provided, amended, and ſupplied, according to the Directions of ſuch Perſons as ſhall be appointed thereunto, as aforeſaid; and if upon ſuch Survey it ſhall be found that there is a greater Quantity of Goods in the ſaid Ship, than what ſhe can reaſonably carry in her, ſo as to be free between Decks, and jocund and fit to ſail through the Seas, and capable to defend herſelf, and that all her Guns be clear, and at leaſt Two-thirds cloſe within Bulk Heads; in ſuch Caſe, it ſhall be lawful for the ſaid Company, their Preſidents, Agents, or chief Factors, to lighten the ſaid Ship, ſo as to reduce the Cargo to ſuch a Degree, as that the ſaid Ship can reaſonably carry the ſame in Manner as aforeſaid. And that the ſaid Ship ſo furniſhed, provided, ſupplied, fitted, victualled, and manned, Wind and Weather permitting, the Reſtraint of His Majeſty, His Heirs or Succeſſors, and Detention by the ſaid Company as aforeſaid, excepted, ſhall ſail to, and arrive in the *Downs* by the 5th Day of January next; and ſhall immediately after her Diſpatch at the *Downs* ſail from thence on her intended Voyage, as hereafter is mentioned: But if the ſaid United Company ſhall not give the ſaid Ship her Diſpatches within Ten Days after ſuch her Arrival in the *Downs*, the ſaid Ship being ſo fully fitted, victualled, manned, furniſhed, and provided, as aforeſaid, and ready to ſail, then they ſhall pay or allow unto the ſaid Part Owners, and Maſter, Demorage after the Rate of £. 18. 3. a Day, from the End of the ſaid Ten Days, unto the Time the ſaid Ship ſhall be ſo diſpatched; the Time for which Diſpatch is hereby agreed not to exceed the 5th Day of February next: But if the ſaid Ship ſhall not, at the Times appointed for that Purpoſe as aforeſaid, ſail unto *Long Reach* and *Graveſend*, and from thence, Wind and Weather permitting, and the Reſtraint and Detention aforeſaid excepted, at the Time before-mentioned, arrive in the *Downs*, and from thence directly ſail on her intended Voyage; in all and each of the ſaid Failures, the ſaid Part Owners and the Reſt of the Owners, and the ſaid Maſter, ſhall pay, or, at the Choice of the ſaid United Company, allow to them out of the Freight and Demorage hereby payable, after the Rate of £. 18. 3. a Day, for every Day that ſhall intervene between the Times before appointed for the ſaid Ship's Arrival at the reſpective Places aforeſaid, and her actual Arrival there, and ſailing from thence as aforeſaid. And it is hereby further covenanted, as aforeſaid, That the ſaid Maſter, and the Maſter for the Time being, together with the Ship Officers and Ship's Company, ſhall in and during the ſaid intended Voyage, with the ſaid Ship at Sea, and with the ſaid Ship

Penalty for not taking it in.

When to ſail to *Graveſend*.

Notice to be given of her Arrival, how long to ſtay at *Graveſend*, or in the *Hope*.

When to be diſpatched for the *Downs*.

Demorage for Detention.

Ship to be ſtrong nd ſufficiently fitted, &c.

Pieces of Ordnance.

Barrels of Powder.

Company to have Liberty to ſurvey the Ship, &c. at any Time.

To ſay by for Waiters, &c.

The Hatches to be ſealed, &c. if required.

If Ship, &c. be defective, the Part Owners to amend and ſupply.

Ship, if over laden to be lightened.

Guns to be kept clear.

Arrival in the *Downs*, and Diſpatch from thence.

If not diſpatched, the Company to pay Demorage.

If the Ship does not arrive at *Graveſend*, and the *Downs*, and ſail at the Time above, the Part Owners to pay Demorage.

Maſter, and Ship's Company, with Boats and Ship, to ſerve the Company at Sea, or on Shore,

Ship and her Skiff and Boats in Port, together with such Part of the Ship's Company as shall be necessary, not exceeding at any one Time Thirty Men, unto, from, and upon the Land, in a defensive and offensive Manner, in Trade, and also in Warfare, if so required as aforesaid; and otherwise at all Times, as Occasion shall require, be ready to serve, and shall accordingly honestly, faithfully, and manfully, serve the said Company, their Factors and Assigns. And the said Part Owners, and Master, do, as aforesaid, jointly and severally covenant and agree, to and with the said United Company, That the said Master, and the Master of the said Ship for the Time being, during this whole intended Voyage, shall observe such Commands, Orders, Directions, and Instructions, as shall from Time to Time be given by the said United Company, or their Court of Directors for the Time being, or by any Committee to be appointed by them, or by their Governors, Presidents, Agents, Chiefs, Factors, or Assigns. And the said Part Owners and Masters do, as aforesaid, hereby covenant and agree, That it shall be lawful to and for the said United Company, their Presidents, Agents, and chief Factors, authorized thereunto by the said Court of Directors, or a Committee thereof, from Time to Time (if they see Cause) to restore or continue, to displace or remove out of the said Ship, the said Master, or the Master for the Time being, or any other Officer or Officers belonging thereto: And further, That no Officer shall at any Time, during this Voyage, be taken or employed on Board the said Ship, who shall be disliked or disapproved of by the said Company or their Court of Directors, or any Committee thereof, or by the said Company's Governors, Presidents, Factors, or Agents; and that neither the said Master nor the Master for the Time being, or Part Owners, or any other Part Owners of the said Ship, shall or will sell, or wittingly or willingly permit or suffer any other Person to sell, to the Master, or any other Officer of the said Ship, his or their Place or Places, Office or Offices; nor shall nor will take, exact, have, or receive, or wittingly or willingly permit any other Person to take, exact, have, or receive any Money or Gratuity, or any Promise, Agreement, Service, or Reward whatsoever, directly or indirectly, for or in respect of any Place or Office, in or belonging to the said Ship, or for admitting any Officer or Officers, or other Person or Persons, to go in the said Ship; and in case the said Part Owners, or any of them, or the Master for the Time being, shall offend against the true Tenor and Meaning hereof, the said Part Owners and Master shall pay, or, as aforesaid, allow, to the said United Company, double the Sum for which any such Place or Places, Office or Offices, Admission or Admissions, shall be sold or disposed of; One Half or Moiety whereof shall be to the Use of the said Company, and the other Moiety to be paid or returned to such Person or Persons, who shall give the Company a due and true Information thereof, and make Proof of the same. And whereas it is convenient that all Ships freighted by the said United Company should carry His Majesty's Commission, or a Commission from the Lord High Admiral of *Great Britain*, or the Lords Commissioners of the Admiralty for the Time being, or both of them; it is hereby agreed, by and between the Parties to these Presents, That the said Ship shall carry such Commission or Commissions, in case the same can be had or procured, according as the said Company shall judge proper, and direct: and such Commission or Commissions shall be procured and paid for by the said Part Owners: And the said Part Owners and Master do in Manner aforesaid further covenant, That the said Master, and the Master for the Time being, of the said Ship, shall, before the said Ship's Departure from the *Hope*, put up in the most visible Place thereof, for the Information and Encouragement of all the Mariners, an Order in the Words, or to the Effect following; That is to say,

" The Court of Directors of the United " Company of Merchants of *England*, trading to the *East Indies*, being willing to encourage the Mariners of all their Ships to " be just to the said Company, and careful " of their Effects and Trade, and observant " of all Injuries done or doing thereto; " as also to animate them to defend their " said Ships and their Estates on Board, " in case they should be assaulted by an " Enemy, Do hereby declare, That they " will allow and pay the following Rewards, " at the Return of the Ship from the *East* " *Indies*, into the River of *Thames*, and " finishing this present intended Voyage; " that is to say, To every Seaman that shall " prevent any wilful and malicious Damage " to any Part of the said Company's Effects, or shall save the same from being " lost, a Reward suitable to their Merit " herein. To the Widow, Children, Father, or Mother, of every Seaman that shall " lose his Life in Defence of the Ship as " aforesaid, Thirty Pounds. To every Seaman that shall lose a Leg, or Arm, or " both, in such Defence, Thirty Pounds. " To every Seaman that shall receive any " other Wound, such Sum of Money as the " said Court of Directors shall think fit, " upon producing a Certificate from their " Commander or superior Officer, touching their Merits. That every Seaman so " wounded in Defence of his Ship, shall be " cured of his Wounds at the Charge of " the said Company and Owners." And it is hereby agreed, That the Charges and Sums of Money, mentioned in the said Order to be payable for or in respect of the Defence of the Ship and Cargo, shall be borne in the Proportion following; that is to say, Two Thirds by the said Company, and One Third by the Owners of the Ship. And it is hereby agreed, That the said Order, or others of the same Tenor in the room thereof, shall be in large legible Characters, and continue in the Place aforesaid, during all the said Voyage. And it is hereby further agreed, That the said Ship, after her Departure from the *Downs*, shall as aforesaid, Wind and Weather permitting, and the Restraint aforesaid excepted, directly sail to such Ports and Places in the *East Indies*, or other the Limits aforesaid, or elsewhere, as the said Company, or their Court of

with Men at a Time.

Masters to observe the Company's Orders.

And their Agents and Factors.

Liberty to displace, restore, and continue the Master or Officers.

None to be employed if disapproved.

No place to be sold in the Ship.

Ship to carry and pay for Commissions.

Order of Encouragement to be put up in the Ship.

And to continue during the Voyage.

From the *Downs*, to sail directly to the Places appointed.

of Directors for the Time being; or a Committee appointed by the ſaid Court, to that Purpoſe, or the major Part of them, ſhall direct in Writing, and ſhall there, according to ſuch Direction, fully, duly, and in Safety, diſcharge and deliver in Manner accuſtomed, all ſuch Bullion, Goods, Merchandizes, and Paſſengers, as ſhall be loaden or put on Board the ſaid Ship; and ſhall alſo receive and take on Board the ſaid Ship, and well and ſecurely ſtow and place therein, all ſuch other Bullion, Goods, Merchandizes, and Paſſengers, as ſhall be loaden or put on Board, or tendered to be laden or put on Board, for or on Account of the ſaid United Company, or by their Order, or by the Order of any of their Preſidents, Agents, Chiefs, and Council, or other their Servants, and afterwards ſhall ſail therewith directly to ſuch other Ports, Rivers, and Places, to which the ſaid Ship ſhall be appointed by the ſaid United Company, or the ſaid Court of Directors, or a Committee thereof, or the ſaid Company's Preſidents, Factors, or Aſſigns; and ſhall at all or any of thoſe other Ports or Places whereunto ſhe ſhall be ſo ordered, not only duly and in Safety diſcharge and deliver, in Manner accuſtomed, all ſuch Bullion, Goods, Merchandizes, and Paſſengers, as ſhall be carried in her thither, for the Account of the ſaid United Company there appointed to be landed, but alſo receive and take in her all ſuch other Bullion, Goods, Merchandizes, and Paſſengers, as the ſaid United Company, their Preſidents, Factors, or Aſſigns, ſhall lade or put on Board her, or tender to be laden or put on Board her, for *England* or elſewhere, leaving ſo much Room as that therein ſhe may (over and above the ſame) reaſonably ſtow and carry her Victuals, Naval and other Stores, Tackle, and Apparel. And it is hereby further agreed, by and between the Parties to theſe Preſents, That it ſhall and may be lawful to and for the ſaid Company, or the ſaid Court of Directors, or a Committee thereof, to order, direct, or appoint the ſaid Ship, in her Outward-bound Voyage, to touch at, and receive in, and deliver out, any Goods or Merchandizes, at any Iſland, Port, or Place, in Europe or Africa, or any other Ports or Places on this Side of her conſigned Port or Ports; for which Deviation, if any be, the ſaid Part Owners and Maſter ſhall be allowed as much as ſuch Deviation reaſonably deſerves, unleſs it ſhall be otherwiſe agreed on before the ſaid Ship's Departure from *England*: But it is the Meaning of the Parties hereto, and the ſaid Part Owners and Maſter do, as aforeſaid, covenant that the ſaid Maſter, or the Maſter of the Ship for the Time being, ſhall not, Outward bound, ſtop or ſtay, or take in any Foreign Coin or Bullion, Goods, or Proviſions, at any of the *Weſtern*, *Madeira*, or *Canary Iſlands*, or at any other Place on this Side her conſigned Port, without an eſpecial Order or Licence in Writing from the ſaid Company's Court of Directors, or a Committee thereof. And in caſe the ſaid Maſter, or the ſaid Ship, ſhall ſtop, ſtay, or take in any Goods or Proviſions, at any of the ſaid Places, without ſuch eſpecial Order or Licence, the ſaid Part Owners and Maſter ſhall pay, or, at the Choice of the ſaid United Company, out of the Freight or Demorage, which ſhall or may grow due by virtue of this Contract, allow to the ſaid Company One hundred Pounds Sterling a Day, for every Day the ſaid Ship ſhall ſo ſtop or ſtay at all or any of the ſaid Places or Iſlands; and the ſaid Foreign Coin or Bullion, and Goods ſo to be taken in, unleſs the ſame be Wine, ſhall be deemed and accounted to be unlicenſed Goods; and if the ſame be Wine, then the ſaid Part Owners and Maſter ſhall (over and above the ſaid One hundred Pounds a Day) pay, or at the Choice of the ſaid Company, allow out of the ſaid Freight and Demorage, unto the ſaid United Company, Twenty Pounds Sterling for every Pipe or Butt of ſuch Wines as ſhall be ſo taken on Board the ſaid Ship, and ſo in proportion for a greater or leſſer Quantity. And the ſaid Part Owners and Maſter do, as aforeſaid, covenant, That the ſaid Goods and Merchandizes received, or to be received, into the ſaid Ship, for Account or by Order of the ſaid United Company, their Factors or Aſſigns, ſhall be in the beſt Manner ſtowed in the ſaid Ship's Hold and Orlope, and no Part thereof between Decks, or in any other Place or Places of the ſaid Ship, without Leave in Writing given by the ſaid United Company, or their Preſident, Agent, or Chief Factor, and the Council, where ſuch Goods ſhall be taken on Board, or without the like Leave given in Writing by the Supra Cargoes of the ſaid Ship; and that no Kind or Sort of Goods whatſoever (Pepper only excepted) ſhall, without ſuch Leave as aforeſaid, be ſhot looſe in the Hold; nor any Bale or Package, after its coming aboard, be altered by cutting off the Luggs of the Bales, or otherwiſe: And that if the Maſter or Mariners of the ſaid Ship ſhall do any thing in Breach of this Covenant, that then and in ſuch Caſe the ſaid United Company ſhall pay or allow unto the ſaid Part Owners and Maſter, but One Half of the Freight otherwiſe agreed to be paid for the ſaid Goods ſo unduly ſtowed, ſhot, or altered in the Package: And the ſaid Part Owners and Maſter ſhall make good all other Damages that ſhall ariſe thereby. And it is further agreed, That for every Bale of Cloth or other Goods that ſhall be opened on Board the ſaid Ship, and repacked during the Voyage, and whereof the ſaid Part Owners and Maſter ſhall not give Notice unto the ſaid Company, or their reſpective Warehouſe-keepers, within Ten Days after the Ship's Arrival in the River of *Thames*, the ſaid Part Owners and Maſter ſhall forfeit and pay to the ſaid Company and their Succeſſors, the Sum of Ten Pounds Sterling. And it is further covenanted and agreed as aforeſaid, That no Canes or other Merchandizes, nor any Stores, Proviſions, or Things whatſoever, ſhall at any Time during this whole Voyage be ſtowed, laden, or carried to or from any Port or Place whatſoever, either in the Great Cabin or Steerage, or between the Decks abaft the Main-maſt thereof, or in the Ship's Limbers, without particular Leave in Writing firſt had and obtained from the ſaid United Company. And if the ſaid Maſter, or any other Maſter of the ſaid Ship, during this Voyage, or any Officer or Mariner thereof, ſhall do any thing contrary to or in Breach of, this Agreement, and the true Meaning

And deliver out, and take in Goods, if required.

Ship to touch at any Places Outward-bound, if required: And be allowed for Deviation.

Ship not to touch at the *Weſtern Iſlands*, *Canaries*, *Madeiras*, &c. without Order.

What Penalty if ſhe doth.

Goods to be ſtowed in the Hold.

And not between Decks without Leave.

No Goods except Pepper to be ſhot looſe in the Hold, or Package altered.

Penalty if they be.

Goods not to be repacked without Notice.

Penalty.

No Canes, &c. to be ſtowed in the Great Cabin, Steerage, &c.

Or in the Limbers, without Leave.

Meaning thereof, then the ſaid Part Owners and Maſter ſhall pay, or as aforeſaid allow unto the ſaid United Company, Sixty Pounds Sterling a Ton for all ſuch Canes, Merchandizes, Stores, Proviſions, Goods, or Things whatſoever, as ſhall be ſo ſtowed or carried in the ſaid Ship, and ſo after that Rate for a greater or leſſer Quantity than a Ton. And it is alſo covenanted and agreed, by and between the Parties to theſe Preſents, That if any of the Goods or Merchandizes that ſhall be laden aboard the ſaid Ship in *England*, or at any other Place in her Outward-bound Voyage, ſhall be loſt, or not delivered to the ſaid Company, their Preſidents, Factors, Agents, or Servants, at the Ship's conſigned Port or Ports Abroad; in ſuch Caſe, the ſaid Part Owners and Maſters ſhall pay, or, at the Election of the ſaid Company as aforeſaid, allow to the ſaid Company, out of the Freight and Demorage to grow due by virtue of theſe Preſents, the full Prime Coſt of ſuch Goods ſo loſt and undelivered, together with Thirty Pounds for every One hundred Pounds on ſuch Prime Coſt; Except nevertheleſs, and it is hereby agreed, That no ſuch Payment ſhall be made, if there happens to be an utter and inevitable Loſs of the ſaid Ship and Cargo; nor ſhall any other Payment be made, for ſuch Goods as ſhall neceſſarily periſh, or be caſt into the Sea, in the Outward-bound Voyage, for the Preſervation of the Ship and Cargo, than by an Average, to be borne by the ſaid Ship, Freight, Demorage, and Cargo. And it is further agreed, That if it ſhall happen, that any of the ſaid Goods, laden on Board the ſaid Ship, ſhall, within Thirty Days after the Delivery thereof, be by the ſaid Company's Servants, or any of them, declared to the Maſter for the Time being, to be wet or damaged, and accordingly found ſo to be, That then the ſaid Part Owners and Maſter ſhall pay at ſuch conſigned Ports, the Difference in Value between ſuch wet or damaged Goods, and ſuch as are ſound, which Difference ſhall be adjuſted by and between the Maſter of the ſaid Ship, for the Time being, and the ſaid Company's Preſidents or Factors, at ſuch conſigned Ports; and in Default of ſuch Adjuſtment and Payment, ſhall pay, or, as aforeſaid, allow to the ſaid Company, the Prime Coſt thereof, and moreover, the damaged Goods ſhall be and remain to the Uſe of the ſaid Company. And if any of the Homeward-bound Cargo ſhall be loſt, or undelivered into the ſaid Company's Warehouſes, at the ſaid Ship's Arrival in *England*, except as above excepted, the Part Owners and Maſter ſhall pay, or allow to the Company, as aforeſaid, the Prime Coſt of ſuch Goods, and Thirty Pounds for every One hundred Pounds on ſuch Prime Coſt as above: But if any of ſuch Homeward-bound Cargo, when delivered into the Company's Warehouſes in *England*, ſhall be found to be injured by Aſſa Fœtida on Board the ſaid Ship, or ſhall be found to be prejudiced, wet, or damnified, by any Occaſion or Accident whatſoever, it ſhall and may be lawful to and for the ſaid United Company, to refuſe any ſuch Goods or Merchandizes; and in ſuch Caſe, the ſaid Part Owners and Maſter ſhall take and accept of the ſaid Goods, ſo prejudiced, wet, or damnified, or ſuch Part thereof, as the ſaid Company, their Agents, Servants, or Aſſigns, ſhall refuſe, to the Uſe of the ſaid Part Owners and Maſter, and pay, or, as aforeſaid, allow unto the ſaid United Company for the ſame, after the Rate of Seven Shillings and Sixpence for and upon every Piece of Eight, and after the Rate of Thirteen Shillings and Sixpence for and upon every Pagotha, and after the Rate of Three Shillings and Nine Pence for and upon every Rupee; and ſo in proportion for any other Coins, or Values, on the reſpective Sums which the ſaid Goods are invoiced at, with Charges, and all Cuſtoms and Duties, to be accounted and reckoned according to the Invoice: And that in ſuch Caſe the ſaid United Company ſhall pay no Charges of Freight or otherwiſe, for the ſaid Goods ſo prejudiced, wet, or damnified, unleſs in caſe of damaged Pepper, which the ſaid Part Owners and Maſter are to allow the ſaid United Company for at the current Price ſuch Pepper, if ſound, would be ſold for here in *London*: And the ſaid United Company are to pay the Freight and Charges on ſuch Pepper, as if the ſame were not damnified. And the ſaid Part Owners and Maſter do, as aforeſaid, covenant and agree, That the ſaid Ship having received in her Lading, and the Maſter his Diſpatches, ſhall depart from her laſt Lading Port, and (unavoidable Danger of the Seas excepted) ſhall, as Wind and Weather permit, ſail directly, and return without any Deviation into the ſaid River of *Thames*, within the Port of the ſaid City of *London*, and as near to the ſaid City as ſhe may ſafely arrive and come, and ſhall there anchor and ride by herſelf, and make a right and due Diſcharge into the ſaid Company's Warehouſes and Poſſeſſion, of all the Goods and Merchandizes that ſhall be laden and received into the ſaid Ship, at any Port or Place in the *Eaſt Indies*, *China*, *Mocha*, or elſewhere, within the Limits granted or allowed to the ſaid United Company, or that the ſaid Ship ſhall take in on her Homeward-bound Voyage, either beyond or on this Side the *Cape of Good Hope*, or on the High Seas, or elſewhere, either for Account of the ſaid United Company, or for the Account of any Perſon whatſoever, excepting only ſuch Goods as ſhall be laden on Board, and conſigned for, the Iſland *Saint Helena*, as hereinafter is mentioned; and upon ſuch Diſcharge the ſaid Ship ſhall finiſh her intended Voyage. And it is further agreed, That if the ſaid Ship ſhall in her Homeward-bound Voyage touch at the Iſland of *Aſcenſion*; or if the ſaid Ship, touching at *Saint Helena*, ſhall ſail from thence in the Night Seaſon, without Leave of the Governor and Council, atteſted under their Hands, the ſaid Part Owners and Maſter of the ſaid Ship, for the Time being, ſhall pay, or, at the Election of the ſaid Company, allow to the ſaid Company, the Sum of Two hundred Pounds Sterling, out of the Freight and Demorage to grow due by virtue of theſe Preſents: And if the ſaid Ship ſhall in her Homeward-bound Voyage, without any inevitable Neceſſity, touch at the Iſland of *Barbadoes*, or at any other Iſland or Port in *America*, without particular Orders in Writing from the ſaid Company, or their Preſidents, Agents,

Penalty.

If Goods laden in *England* are not delivered in *India*,

Part Owners to pay Prime Coſt, and

In what Caſe to allow an Average.

If Goods are damaged, how the Damage ſhall be adjuſted.

If Homeward Goods loſt,

what the Part Owners are to pay.

If any ways prejudiced,

and the Company refuſe them,

what the Part Owners are to allow.

Pepper excepted.

The whole Cargo to be delivered into the Company's Warehouſes on the Ship's Return to the *Thames*.

If the Ship touch at *Aſcenſion* Homeward-bound, or ſail from *Saint Helena* in the Night, without Leave.

Penalty.

Or touch at *Barbadoes*, or elſewhere in *America*, without Orders.

Agents, or Chiefs and Councils, from whom she shall receive her last Dispatch; then and in such Case the said Part Owners and Master shall pay, or allow as aforesaid, unto the said Company, after the Rate of Ten Pounds Sterling a Ton, for every Ton the said Ship is hereby let for. And it is also covenanted and agreed, That (unavoidable Danger of the Seas excepted) the said Ship shall not put into any of the *Western Islands*, or *Plymouth*, or any Port of *England* or *Ireland*, or any other Port or Ports of Europe, unless the said Master be so directed by the said Company, or their Court of Directors for the Time being, or some Committee thereof, or by their Presidents, Agents, or Factors. And the said Part Owners and Master do, as aforesaid, further covenant and agree, to and with the said United Company, That the Master and Chief Mate of the said Ship for the Time being, shall respectively keep true and exact Diaries and Journals of the Ship's daily Proceedings, from her first taking in of Goods in the River of *Thames*, to her Return and Discharge of her Cargo in *England*, and of the Wind and Weather, and all remarkable Transactions, Accidents, and Occurrences, during the whole Voyage: And furthermore, That the said Master, and the Master, Purser, and Boatswain, for the Time being, shall each of them daily, duly, fully, truly, and in due Course of Time, register and enter, into particular Books for that Purpose, true and perfect Accounts of all private and other Trade, that shall be had or carried on, and of all the Goods, Bullion, Merchandizes, and Passengers whatsoever, that shall be from Time to Time taken into, or delivered out of, the said Ship, either in her Outward-bound or Homeward-bound Voyage, or in the *East Indies*, *China*, *Mocha*, or elsewhere, or in her Voyaging from Port to Port, until her Return into the River of *Thames*, with the Quantities, Qualities, Marks, and Numbers, of each Parcel, for whose Account, and of whom received, and to whom delivered, or to be delivered, and the Names of the Passengers, and Places they were taken in at, and where landed or delivered; unto which Books, Accounts, Journals, Registers, and Diaries, not only the Supra Cargoes on Board the said Ship, if any shall belong thereunto, shall and may have free Access and Resort, to view and inspect the same, and take Copies thereof at their Pleasure; but also the said Master and Officers shall produce the same to be inspected, perused, and copied, if necessary, or required by the President, Agent, or Chief Factor of the said Company in the said *East Indies*, *China*, and other the Limits aforesaid, at each and every Port and Place respectively, where the said Goods, Bullion, and Passengers shall be taken in, or laden or unladen, or landed, before the said Ship shall depart from such Port or Place: And in case there be none of the said Company's Presidents or Factors there, that then the said Registers, Journals, Diaries, and Accounts shall be (for the Purposes aforesaid), produced at the next Port or Place to which the said Ship shall proceed, and where any such President, Agent, or Chief Factor shall reside or be; and upon the Return of the said Ship to *England*, the Books in which such Entries are made; or agreed to be made as aforesaid, shall, together with the Journals and Diaries so to be kept by the Master or Mate, or Purser or Boatswain, of the said Ship for the Time being, be delivered, unaltered, to the said Company, upon the Oath of the said respective Persons so keeping the same, if required; and in case the said respective Persons shall not deliver the same, and, if required, make Oath before One of the Masters of the Court of Chancery, That such Books, Journals, Registers, Diaries, and Accounts, do respectively contain a true, full, and perfect, Account of the Acts, Proceedings, Accidents, and Occurrences aforesaid, and of all the Bullion, Goods, Merchandizes, and Passengers, taken in and delivered out of the said Ship, as aforesaid, and that such Books respectively have not been altered; that then it shall be deemed and construed, that the said Ship has deviated from her intended Voyage, and taken in, and traded with and for Unlicensed Goods; and in or towards Reparation of Damages to the said United Company, for and in respect thereof, the Goods and Merchandizes which otherwise would belong to the said Master and Officers, as an Indulgence and Encouragement to them, to perform the Covenants of this Charter Party, as hereinafter is mentioned, shall, for Failure of performing this Covenant in particular, so far as concerns the Offenders or Defaulters respectively, be taken, retained, held, and enjoyed by the said Company, to and for the Use and Behoof of the said Company: And moreover, and until such Delivery, it shall and may be lawful to and for the said United Company, to retain and keep to their own Use, the last Moiety or Half Part of all such Freight and Demorage as shall be due or payable to the said Part Owners and Master, for the Hire of the said Ship, by virtue of this Charter Party, any thing herein contained to the contrary notwithstanding. And the said Part Owners and Master do, as aforesaid, covenant and agree, That there shall not be laden or taken on Board the said Ship, by the said Master, Officers, or Seamen of the said Ship, or any of them, or any other Person whatsoever, to be carried in the said Ship, for or towards the *East Indies*, or elsewhere within the Limits granted or allowed to the said Company, or to be carried from one Port or Place to another there, or to be brought from thence, or elsewhere, to or towards *England*, any greater or other Quantities or Kinds of Goods, Merchandizes, Bullion, or Effects, than what are for the said Company's Account, or expressly and particularly allowed by the said Company in Writing, under their Common Seal: Nor shall they, or any of them, carry or transport in the said Ship to the *East Indies*, or elsewhere within the said Limits, to stay there, or carry, or suffer to be carried or transported from one Port there to another, or bring Home from thence, or from *Saint Helena*, any Person or Persons but the said Ship's Company, and such as are then actually in the said Company's Service, except by and with the especial Orders or Licence in Writing of the said

Penalty.

Nor in any Ports of Europe.

Master and Chief Mate to keep true Accounts and Journals of the Ship's Proceedings, &c.

And the Purser and Boatswain, of whatsoever taken into or delivered out of the Ship.

To whom these Accounts are to be produced.

And by whom Copies taken.

To be delivered to the Company upon Oath, if required.

Penalty for not doing it.

Ship not to take in, or carry unlicensed Goods,

or any Passengers not licensed.

ſaid Company, or their Governors, Preſidents, Agents, or Chiefs: And if it ſhall appear that any Goods, Merchandizes, or Perſons, have been carried in the ſaid Ship contrary to this Agreement, ſuch Goods, Merchandizes, Bullion, and Effects, and every Part thereof, ſhall be deemed and accounted to be, and the ſame are hereby declared to be, Unlicenſed Goods, and the ſame ſhall be taken, held, and enjoyed by the ſaid United Company, and their Succeſſors, as their own Goods and Chattels, and to and for their own proper Uſe and Behoof for ever: And moreover, the Parties offending herein ſhall be ſubject and liable to ſuch Pains and Penalties, as any Law or Statute made in that Behalf enacts or directs; and furthermore it ſhall be lawful to and for the ſaid Company, and their Succeſſors, to retain to their own Uſe and Behoof, Fifty Pounds Sterling for every Paſſenger, or other Perſon, that ſhall be carried in the ſaid Ship, contrary to this Covenant, or the true Meaning thereof. And it is agreed, and the ſaid Part Owners and Maſter do hereby conſent, That the ſaid Company ſhall and may do all or any ſuch Acts as they ſhall think fit, for the preventing or diſcovering of all or any unlawful, unlicenſed, or clandeſtine Trade. And it is hereby declared, covenanted, and agreed, as aforeſaid, That neither the Maſter of the ſaid Ship for the Time being, nor any of his Officers or Seamen, ſhall, during the Voyage, have any Trade or Dealing with any Planter, or other Perſons, reſiding in the Iſland of *Saint Helena*, on Board the ſaid Ship, but may for ſuch Things as ſhall be bought or ſold in the open Market Place, or Bazar built and appointed for that Purpoſe, upon Pain of Forfeiture of Ten Pounds Sterling to the ſaid United Company for Breach of this Covenant; to be paid, or, at the Choice of the ſaid Company, deducted, out of ſuch Freight and Demorage as ſhall grow due for the ſaid Ship in this preſent Voyage: Except nevertheleſs, and it is further agreed, That for promoting the good Eſtate of that Iſland, the Maſter of the ſaid Ship for the Time being, ſhall, during his Stay there, take and receive from the ſaid United Company's Governor and Council, and they ſhall accordingly deliver, for the Uſe of the Ship's Company 300 Weight of freſh Beef, alive or dead, for every Twenty Men the Ship is obliged to carry by this Charter Party; for which he ſhall pay after the Rate of Twenty-eight Shillings for every Hundred Weight of One hundred and Twelve Pounds, in Arrack, Sugar, or other neceſſary Proviſions which the ſaid Iſland ſhall want, and the Ship can well ſpare, on reaſonable Terms, to be agreed on between the ſaid Maſter, and the ſaid Governor and Council: And in caſe of the Non-Obſervance, or Breach of this Covenant, the ſaid Part Owners and Maſter ſhall forfeit and pay to the ſaid United Company, the Sum of Twenty Pounds Sterling, to be paid to, or, at the Choice of the ſaid Company, deducted, by them out of the Freight and Demorage that ſhall grow due to the ſaid Ship in this preſent Voyage. And the ſaid Part Owners and Maſter do, as aforeſaid, hereby covenant and agree, That the ſaid Maſter, or the Maſter for the Time being, or any the Officers, Seamen, or Mariners, of the ſaid Ship, or Perſons employed therein, during the ſaid Voyage, ſhall not do or ſuffer to be done, any Act, Matter, or Thing, againſt the Act commonly called the Act of Navigation, or againſt any Law or Statute, Laws or Statutes, of this Kingdom, whereby, or by Means whereof, all or any the Goods, Wares, or Merchandizes, laden or to be laden on Board the ſaid Ship, ſhall or may, in Part or in all, be or become forfeited, or liable to be forfeited or ſeized. And to the Intent that the Ship may be better navigated and ſecured, and that Juſtice may be done by the Maſter for the Time being, to the Seamen of or belonging to the ſaid Ship, and to the ſaid Company, It is agreed by the ſaid Part Owners and Maſter, that if any of the Seamen, or others acting as ſuch in the ſaid Ship, ſhall happen to die before her Arrival at, or during her Stay in, or before her ſetting ſail from, the *Eaſt Indies*, or elſewhere within the Limits aforeſaid, or from *Saint Helena*, for *England*, That then, and in ſuch Caſe, the whole Number, agreed to be carried out in her from *England*, ſhall, if procurable, be ſupplied by the Maſter for the Time being, at the Place where ſhe ſhall take in her Lading, or elſewhere; or, in Default thereof, the ſaid Company's Preſident, Agent, or Chief, or the Governor of *Saint Helena*, ſhall and may put on Board ſuch Number of Seamen, or other Perſons, as ſhall complete the ſaid Number, to be brought for *England*, at the Charge of the Owners, and the Company ſhall not be obliged to pay for any ſuch Perſon's Paſſage or Diet. And it is further covenanted and agreed, as aforeſaid, That it ſhall not be lawful for the ſaid Maſter, or the Maſter of the ſaid Ship for the Time being, or any other Officer of the ſaid Ship, during this preſent Voyage (directly or indirectly) to furniſh any of the Seamen of the ſaid Ship, with any Money, Liquors, Proviſions, or Neceſſaries, beyond the Value of One Quarter Part of what the Wages of ſuch Seamen ſhall amount unto, at the Time of furniſhing the ſame (excepting what they ſhall take up for dead Men's Cloaths bought at the Maſt) nor for a higher Profit or Advantage on ſuch Monies, Liquors, or Proviſions, or other Neceſſaries, than after the Rate of Forty Pounds for every Hundred Pounds Advance in Time of Peace, and Seventy Pounds for every Hundred Pounds in Time of War, upon their real Prime Coſt: And in caſe any Money, Liquors, Proviſions, or Neceſſaries, ſhall be furniſhed, above the ſaid Quarter Part, or charged at a greater Price than as aforeſaid, no Deduction ſhall be made for the ſame from the Pay of the ſaid Seamen for the Exceſs; but contrarywiſe, it ſhall be lawful for the ſaid United Company to retain the Exceedings out of the Freight and Demorage hereby payable, and to render the ſame to the reſpective Seamen aforeſaid. And it is further agreed, as aforeſaid, That it ſhall be lawful to and for the ſaid Company, to provide ſuch Paymaſter of the Wages of the Seamen as they ſhall think fit; by whoſe Hands the ſaid Part Owners agree that they will, at the End of each Six Months after the Ship's Departure from *Graveſend*,

Penalty.

Company to do what is neceſſary to prevent unlawful Trade.

Maſter and Ship's Company not to trade at *Saint Helena* on board Ship.

Ship ſhall take in Beef of the Council there.

Penalty on Refuſal.

Covenant not to do any thing againſt the Act of Navigation.

The Ship to have her Complement of Seamen during the Voyage.

How far, and at what Rates, the Seamen ſhall be furniſhed in the Voyage.

Owners to pay Seamen's Wives, &c. One Month's Wages in Six, by the Paymaſter appointed by the Company;

Gravesend, duly pay unto the Wives, or Relations, of the Seamen serving in the said Ship, and duly authorized thereunto, One Month's Pay of their Wages during the whole Voyage (for whose good Behaviour in that Particular, the said Company agree to be Security): And in case of Default of such Payment, as aforesaid, it shall be lawful for the said United Company to make Payment thereof: And the said Part Owners and Masters shall pay, or, as aforesaid, allow, unto the said United Company, out of the Freight or Demorage of the said Ship, the Money so paid, and Thirty Pounds for every Hundred Pounds Advance on all such Money, so disbursed by them, for and in Consideration of the Risque of the Ship's Return for *England*. And it is further agreed, That the said Master, or the Master for the Time being, shall deliver to the said Paymaster, a fair and just Account of the Wages due to the Officers and Seamen of the said Ship for this present Voyage, according to a Form in Writing, to be delivered unto the said Master by the said Company's Paymaster, for that Purpose; and the said Paymaster shall pay the Wages due to the said Officers and Seamen in such Place and Manner as the Court of Directors of the said Company for the Time being shall appoint, and not elsewhere, or otherwise. And the said Company agree to be Security for the said Paymaster, that such Monies as shall be advanced and paid to him by the Part Owners of the said Ship, for Wages or Impress Money, shall be by him paid for those Purposes. And to the Intent, that the Master, Officers, and Mariners, of the said Ship, may have and receive, from the said Company, all fitting Encouragement and Rewards, for the due keeping and performing the Covenants in this Charter Party, on their Part to be performed; and upon Condition of performing the same, it is agreed, That the Master of the said Ship may have the Use of the great Cabin, unless it be for the Accommodation of any of the Factors of the said United Company, or such others as the said Company, their Presidents, Agents, or Factors shall appoint thereunto. And furthermore, that it shall be lawful to or for the said Part Owners and Master of the said Ship, to send out, or carry in the said Ship, the Value of 499 Pounds Sterling in Foreign Coins or Bullion, to be made use of for the Supply of the said Ship's extraordinary Occasions in *India*, over and above the Sum allowed by the Indulgence herein allowed to the Master, Officers, and Ship's Company, but the same is not to be employed in Trade. And as a further Encouragement and Reward, and upon Condition of performing the Covenants herein, it is further covenanted and agreed, by and between the Parties to these Presents, That as a Part of the said 499 Tons, for which the said Ship is let, the said Master, Officers, and Ship's Company, shall be allowed to carry in the said Ship, for their own Accounts only, and not for the Account or Accounts of any other Person whatsoever, the Quantity of Twenty-five Tons Outwards, and of Fifteen Tons, if the said Ship shall proceed from Port to Port in the said *East Indies*, or elsewhere, within the Limits aforesaid, and no more; and also Fifteen Tons Homewards, of such Goods, Effects, and Commodities only; and of such Values, as shall be allowed by Licence under the Seal of the said Company, and no more: Provided nevertheless, That the Goods purchased with the said Sums or Values, so allowed as aforesaid, or with the Produce thereof, be wholly and entirely delivered into the said Company's Warehouses and Possessions, to be viewed at the said Ship's Return, and to be sold by the said United Company publicly by Inch of Candle, the Produce whereof (the Customs and Duties payable to the Crown, and the Duties and other Charges usually payable, on such respective Goods and Commodities, to the said United Company, being deducted) shall be paid to the Persons respectively, to whom the same shall of Right belong, upon their making due Proof (upon Oath, if required) that the said Goods were the proper Goods, and brought over in the said Ship for the proper Account of the Master, Officers, and Seamen, of the said Ship, or some of them, according to such Licence or Allowance, as is or shall be given them by the said United Company, and not otherwise. And to the end the Tonnage of the said Ship, and the Freight hereby payable, may be the better ascertained, It is hereby covenanted and agreed, by and between the Parties to these Presents, That no Claim shall be admitted, or Allowance made, by the said United Company, for short Tonnage or Deficiency in loading the said Ship, in or for her Homeward-bound Voyage, unless the same shall be certified by the said Company's Presidents, Agents, or Chiefs, and Councils, or Supra Cargoes, from whence she shall receive her last Dispatch; which Certificate the said Presidents, Agents, or Chiefs and Councils, or Supra Cargoes, respectively, shall give to the Master for the Time being, if reasonably demanded; and also unless such short Tonnage be found and made to appear, on her Arrival in the River of *Thames*, upon a Survey to be taken by Four Shipwrights or others, to be indifferently named and chosen, by the said United Company, and the said Part Owners of the said Ship; but no such Survey shall be taken, or Allowance made, in case Bulk shall be found to have been broken before Demand for such short Tonnage is made. And it is hereby agreed, That Tons of the said Ship's Loading shall be Kintlage Goods. And it is further agreed, That whatsoever Goods shall, by the Direction of the said Company's Agents, Presidents, and Factors, be shot loose in the Hold of the said Ship, the Tonnage thereof shall be reckoned in or after such Manner or Rate, as when the same are packed up, and that Eight hundred Weight Nett of China Raw Silk in Chests, be accounted a Ton, and that Ten hundred Weight Nett of Bohea, and Eight hundred Weight Nett of Green Teas be accounted a Ton: That the Tonnage of all China and Lacquered Ware, and of all other measurable Goods, of which the Tonnage is not hereinbefore or hereafter settled, be computed at Fifty Cubical Feet to the Ton, measuring the Tubs, Chests, or other Package, of such Goods from Outside to Outside; and reckoning

Or the Company to pay the same.

What Advance to be thereon.

Master to deliver the Paymaster an Account of what is due to the Seamen.

Master to have the Use of the great Cabin, unless for Accommodation of Factors, &c.

What to carry out for Ship's extraordinary Expences in the Voyage.

Allowance of Tonnage to Master and Ship's Company Out and Home, and in the *East Indies*.

No Tonnage allowed unless certified,

And also appear on a Survey before breaking Bulk.

Kintlage Goods.

Tonnage of Goods shot loose in the Hold, how reckoned.

Tonnage of China, Raw Silk, and Tea.

Of China and Lacquered Ware, and other unsettled measurable Goods.

Of Canvas.

Deſcription of other Tonnage.

oning and accounting Twenty hundred Weight of Canvas to the Ton, and all other the Tonnage of other Goods according to the Computation of Tonnage, uſed by the late Governor and Company of Merchants of *London*, trading to the *Eaſt Indies*, and not otherwiſe; and the Tares according to the uſual Allowance and Settlement made or practiſed by the ſaid United Company. And it is agreed, That

Iron Kintlage and Officers Allowance, how reckoned

the Eighty Tons of Iron Kintlage, and the aforeſaid 15 Tons allowed to the Maſter, Officers, and Ship's Company, is and ſhall be accounted and taken as Part of the ſaid 499 Tons, for which the ſaid Ship is ſo let, as aforeſaid. And it is alſo covenanted and agreed by and between the Parties to theſe Preſents, That notwithſtanding the ſaid Ship is let to Freight

Company has Liberty to load more than the Ship is let for.

but for 499 Tons, yet the ſaid United Company, their Factors, or Aſſigns, and they only, may, (if they think fit, and not otherwiſe) lade what more they pleaſe, if the ſaid Ship be capable to take it in, paying to the ſaid Owners Freight for the ſame, according to the Tonnage aforeſaid, and the Rates hereinafter mentioned. And as touching the Freight to be paid or allowed by the ſaid Company, It is agreed, and the ſaid United Company for themſelves and their Succeſſors do covenant, to and with the ſaid Part Owners and Maſter, that they the ſaid United Company and their Succeſſors ſhall and will, in Caſe and upon Condition that the Ship performs her Voyage and arrives at *London* in Safety, and the ſaid Part Owners and Maſter do perform the Covenants on their Part to be performed, and not otherwiſe, well and truly pay or allow, or cauſe to be paid or allowed, unto the ſaid Part Owners in *London*, at the Times hereafter mentioned, and not before, or otherwiſe, Freight for and upon every Ton of Goods that ſhall be brought Home in the ſaid Ship, for Account of the ſaid Company, to the ſaid Port of *London* as followeth; that is to ſay, For

Freight for Saltpetre, &c. Groſs Goods.

Saltpetre, Sugar, Cowries, China, and Lacquered Ware, Turmeric, Pepper, and all other Groſs Goods whatſoever, excepting for ſuch Goods as are to be paid for at a leſs Freight, the Sum of £. 34. 5*s*. of lawful Money of *Great Britain*, for every Ton;

For Callicoes and Fine Goods.

and for Callicoes, Indico, Spices (except Pepper) and all other Fine Goods whatſoever, the Sum of £. 37. 5*s*. of like Money for every Ton, and after the ſaid reſpective Rates for any greater or leſſer Quantity than a Ton: And for any Goods which the ſaid Company's Factors ſhall ſhoot, or direct to be ſhot, looſe in the

Half Freight for Goods ſhot looſe.

Hold of the ſaid Ship, Half Freight only for the ſame, by the Ton, and after the ſaid reſpective Rates for every greater or leſſer Quantity than a Ton, excepting and reſerving hereout, all ſuch Pepper as ſhall be ſo ſhot looſe, either on the Weſt Coaſt of *Sumatra*, or at *Surat*, *Bombay*, *Carwar*, or on the Coaſt of *Malabar*, or at the Iſland *Borneo*. Except Pepper at *Sumatra*, &c.

Provided nevertheleſs, and it is further covenanted and agreed, by and between the Parties to theſe Preſents, That

Freight for Iron Kintlage carried Out and brought Home.

for every Ton of Iron Kintlage, that the ſaid Ship ſhall carry out or bring Home in her, by the Appointment of the ſaid Company, the ſaid Company ſhall pay or allow only £. 11. 8*s*. 4*d*. for every Ton Freight, and ſo far as to the Amount of Thirty Tons of *Calliatore*, or other heavy Wood laden by the ſaid Company, the ſaid Company ſhall pay or allow but £. 17. 2*s*. 6*d*. for every Ton Freight. And for ſuch ſingle Bolts or Pieces of Canvas, as ſhall be laden on Board the ſaid Ship, and ſtowed between the Beams and other void Places in the Ship, where there is no Room for Bale Goods, not exceeding Five Tons, there ſhall only be paid or allowed by the ſaid Company, after the Rate of £. 9. 10*s*. 3*d*. a Ton; the ſaid Five Tons being not to be reckoned as any Part of the Ship's Tonnage hereby letten to the ſaid Company. And it is further covenanted and agreed, That the Thirty Tons of Ballaſt beforementioned to be loaden in *England*, under the Ship's Pallating, or any Part thereof, ſhall not be removed or taken from thence during this intended Voyage; except only, and it is hereby declared, that it ſhall be lawful to and for the ſaid Company, or their Preſidents, Factors, Agents, or Servants, to cauſe the ſaid Ballaſt, or any Part thereof, to be thrown out, provided that in its ſtead they lade, or cauſe to be laden, the like Quantity of Copper or Tutenague, under the Ship's Pallating, for which Copper or Tutenague the ſaid Company ſhall pay or allow to the ſaid Part Owners and Maſter only £. 11. 8*s*. 4*d*. for every Ton Freight, and no more; And it ſhall be lawful to and for the ſaid Company to lade, or cauſe to be laden, in the Hold of the ſaid Ship, Twenty-five Tons more of Copper or Tutenague, at the ſaid Freight of £. 11. 8*s*. 4*d*. for every Ton: But if the ſaid Company ſhall not have laden the before-mentioned Quantity of Tons of Kintlage Goods, that then, and in ſuch Caſe, ſo much of the ſaid Twenty-five Tons of Copper or Tutenague to make up the ſaid Tons of Kintlage Goods as would be otherwiſe wanting, ſhall be taken and eſteemed as Part of the ſaid Kintlage Goods, and Freight accordingly be paid and allowed for the ſame. And it is hereby covenanted and agreed as aforeſaid, That for all Saltpetre that the ſaid Company ſhall, at the Deſire of the Maſter for the Time being, lade in the *Eaſt Indies*, or elſewhere, within the Limits aforeſaid, to be brought for *England*, over and above the Tons (which is the limited Proportion of Kintlage Goods hereby agreed for) the ſaid Company are to pay or allow only £. 20. 18*s*. 7*d*. for every Ton and no more. And in caſe it ſhall ſo fall out, that the ſaid Company do not lade or cauſe to be laden Tons of Kintlage Goods, as Part of the Goods they are obliged to lade as aforeſaid, and that by reaſon thereof, the ſaid Ship ſhall not bring Home, or ſtow in her, for the Account of the ſaid Company, 484 Tons, that then, and in ſuch Caſe, the ſaid Company ſhall pay or allow One Half Freight, for ſo many Tons of Stones, or other Ballaſt, as the ſaid Part Owners and Maſter ſhall, for the neceſſary Preſervation of the Ship, cauſe to be laden for want thereof; Provided that if it happens, that the ſaid Ship ſhall not bring to her firſt conſigned Port in *India*, *China*, or other the Limits aforeſaid,

For *Calliatore* Wood.

For Canvas.

Ballaſt not to be removed,

unleſs Copper or Tutenague be laden under the Pallating.

The Freight for the ſame.

And for the Five thereof in the Hold.

Saltpetre Freight above the Kintlage Proportion.

What Freight for Stones, &c. laden inſtead of Kintlage Goods.

aforesaid, the full Quantity of Iron Kintlage, which by these Presents the said Ship is obliged to do; that then the Tonnage of Iron Kintlage so wanting, shall be first supplied; and then, for so much Stones and Ballast only as shall, over and above such Supply, be loaden by virtue of this Covenant, the said Company shall pay the aforesaid Half Freight, and no more. Provided also, and it is hereby agreed, That it shall not be lawful for the said Master to take in Sea Sand for Ballast, unless the same be dry and put into Casks. And it is further covenanted and agreed as aforesaid, That One Third Part of the said Ship's Lading shall be in Pepper, in case she be laden at *Surat*, *Bombay*, *Carwar*, or the Coast of *Malabar*, for which the said Company shall pay the said Part Owners and Master but £. 28. 10*s*. 10*d*. for every Ton Freight: and in case of the Want of One Third Part of Pepper, that a just and reasonable Consideration shall be allowed for the same. And that it shall be lawful for the said United Company, their Presidents, Agents, or Factors, to lade on this Ship Five Tons in Arrack, Sugar, Rice, Cloth, or any other Provisions or Necessaries, for the Use of the Island of *Saint Helena*, for which the said Part Owners and Master shall be allowed only One Half Freight, which said Provisions and Necessaries (in case the said Master shall think fit) shall be laden between Decks, or in the Lazaretto, or any other vacant Places in the Ship. And it is likewise covenanted and agreed, by and between the Parties to these Presents, That the before-mentioned Freights upon the said Iron Kintlage, and the said Goods and Merchandizes to be brought from the *East Indies*, or elsewhere, within the Limits granted or allowed to the said Company as aforesaid, to *England*, or to *Saint Helena*, shall be in full Satisfaction and Payment to the said Part Owners and Master, for the Freight of all or any Goods that shall be carried Out and brought Home, or carried in the said Ship from Port to Port Abroad; and all other the Freight, Hire, or Earnings of the said Ship, during this present intended Voyage, and every Part thereof, shall be to the Use of the said Company. Provided also, and it is hereby agreed, That it shall be lawful to and for the said Company, to send Out and bring Home, or to have carried Out and brought Home, to or from the said *East Indies*, or elsewhere, within the Limits allowed as aforesaid, in the said Ship, Two Factors, or other Persons who shall have the Use of the Great Cabin, and the said Ship's ordinary Diet, Lodging, and Accommodation, without any Allowance to be made to the said Part Owners for the same; and may likewise send, or cause to sent Out or brought Home, any other Person or Persons, exceeding the Two before-mentioned, and the said Company shall allow or pay unto the said Part Owners and Master the Sum of Ten Pounds Sterling, for the Diet and Accommodation of every Person so carried Out or brought Home in the said Ship, to or from the *East Indies* as aforesaid. And it is further agreed, That the Part Owners and Master of the said Ship shall not demand or take of any Person, licensed by the said United Company to take Passage on the said Ship, to the *East Indies*, *China*, or elsewhere, above Thirty Pounds Sterling, for fresh Provisions to be allowed such Person in the Outward-bound Voyage. And that the said Master, or the Master of the said Ship for the Time being, shall receive on Board the said Ship all such Passengers, Merchants, or others, as the said Company's Presidents, Agents, or chief Factors, and Council there, by Writing under their Hands, or the Hands of the Majority of them, shall appoint and direct to take their Passage from one Port to another, within the Limits aforesaid, and transport them accordingly, providing them fitting Lodging, and Room for their Provision, during their Continuance on Board: Provided always, that all such Passengers, Merchants, and others, shall first contract and agree with the said President, Agent, or chief Factor and Council, at the respective Places where they shall take Shipping, what they and each of them shall allow and pay for their said Transportations, Lodging, and Room for their Provisions: All which Sum and Sums of Money so agreed for, or which the said Passengers shall pay, shall wholly be made good and applied to the Use of the said Unite Company, and no Part thereof to the Use of any others whomsoever. And the said Part Owners and Master do, as aforesaid, covenant, That all and every the Passengers, that shall at any Time be taken on Board the said Ship, and carried from Port to Port within the Limits aforesaid, shall be civilly and kindly treated and used: And in case any of them shall be abused, assaulted, imprisoned, or ill treated, the said Part Owners and Master shall for every such Offence, forfeit to the said Company the Sum of Fifty Pounds Sterling, to be paid, or, at the Choice of the said Company, allowed, to the said Company out of the Freight and Demorage hereby payable. And in case any Monies, Bullion, Diamonds, or any other precious, Stones, Musk, or Ambergrease, for Account of other Persons authorized or licensed thereunto by the said Company, or their Servants, shall be carried from Port to Port in the *East Indies*, or elsewhere, within the Limits of the said United Company's Charter, all the Freight due for the same shall be paid, for the Use and Account of the said Company, unto their Presidents, Agents, or Chiefs and Councils there, out of which the said Master shall be allowed One Fourth Part, for his Care and Pains in looking after and preserving the same, so as he make a faithful and speedy Discovery, upon Oath, if required, of the Whole so put on Board the said Ship, and carried from Port to Port as aforesaid, together with the Names of the Persons unto whom the same belong, and to whom, and when, and where delivered; but if he conceals any Part thereof, in such Case no Allowance shall be made him. And to the end that Justice may be done, both to the said United Company, and the Part Owners and Master of the said Ship, in case the Ship is stayed, or detained, by any Restraint or Embargo, by His Majesty, His Heirs or Successors, it is agreed by and between the Parties to these Presents, That, if by reason of any such Embargo

Iron Kintlage wanting to be supplied and how.

One Third of the Ship's Lading to be in Pepper, if the Ship be laden at *Surat*, &c.

To lade Arrack, &c. for *Saint Helena*, at Half Freight.

The above Freights to be in full for all Goods and other Earnings of the Ship.

All other Freights, &c. to be to the Use of the Company.

Liberty to put Factors, &c. on Board Out or Home, free of Charge.

What to pay for other Passengers.

What to pay for fresh Provisions.

Liberty to put on Board Passengers from Port to Port.

Such Passengers first agreeing with the Presidents, &c. Abroad.

Passengers to be civilly treated.

Under a Penalty.

Freight of Diamonds, &c. in *India*, to be paid to the Company's Use.

Allowing the Master One Fourth Part for his Care, if he discovers the Whole shipped on board.

In case of Embargo.

bargo or Reſtraint from His Majeſty, His Heirs or Succeſſors, or his or their Council, Secretaries, Miniſters, or Officers, the ſaid Ship ſhall be ſtayed from proceeding on her intended Outward-bound Voyage, it ſhall be in the ſaid United Company's Power to annul this Agreement, and all the Covenants and Clauſes therein contained, and to make and declare the ſame void, upon Notice given by the ſaid Company, their Agents or Servants, to the ſaid Part Owners and Maſter, or any of them, for that Purpoſe; and that upon ſuch Notice theſe Preſents ſhall be null and void: But in ſuch Caſe the ſaid Company, or their Succeſſors, ſhall allow or pay to the ſaid Part Owners and Maſter, Two Thirds of the real Charge which the Owners of the ſaid Ship ſhall be at, for Victuals and Wages, from the Time of ſuch Embargo to the Time of ſuch Notice given as aforeſaid: And in caſe the ſaid United Company ſhall not give any ſuch Notice, but ſhall be willing that this Charter Party ſhall ſtand and remain in full Force, that then, and in ſuch Caſe, the ſaid Company ſhall, at the Return of the ſaid Ship, allow or pay to the ſaid Part Owners, Two Thirds of the real Charge which the Owners of the ſaid Ship ſhall be at for Victuals and Wages during the Time of her being ſo embargoed or detained; any thing aforeſaid, to the contrary, notwithſtanding, And to the end the ſaid Ship's Detention and Stay in *India*, and her Demorage for the ſame, if any ſhall happen, during her preſent intended Voyage, may be aſcertained, it is covenanted and agreed, by and between the Parties to theſe Preſents, That in caſe the ſaid Ship ſhall, within Eight Months after the Delivery of the ſaid Ship's laſt Diſpatches from *England*, arrive at her firſt conſigned Port in the *Eaſt Indies*, *China*, *Mocha*, or elſewhere, within the Limits granted or allowed to the ſaid Company, and Notice be given thereof, in Writing, of her Arrival, to the ſaid Company's Preſident, Agent, or Chief Factor there, the ſaid Company will, in ſuch Caſe, in Four Calendar Months afterwards, or on or before the 11th Day of February, which ſhall be in the Year of our Lord One thouſand Seven hundred and Seventy-four, or at fartheſt ſo ſoon after as the ſaid Ship, making all reaſonable Attempts, may get about the *Cape of Good Hope*, ſo as to gain her Paſſage Home the ſame Seaſon, lade, or cauſe to be laden, on board the ſaid Ship, at ſome Ports or Places in the ſaid *Eaſt Indies*, *China*, or elſewhere, within the ſaid Limits, for *England*, ſo much Goods and Merchandizes (including therein the ſaid Eighty Tons of Iron Kintlage) as the ſaid Ship can conveniently ſtow, and carry in her, in a Manner as aforeſaid, as ſhall amount in the whole and together, to the Quantity of 484 Tons: But in Default of loading the ſaid Ship within the Space of Four Calendar Months after ſuch Arrival, and Notice given as aforeſaid, the ſaid Ship ſhall from thenceforth enter into Demorage of £. 18. 3 *s.* a Day, for ſo long Time as ſhe ſhall be detained in *India*, *China*, or elſewhere, within the ſaid Limits, in the Service and Employment of the ſaid Company. And furthermore, if the ſaid Ship ſhall, within the ſaid Eight Months after ſhe ſhall be diſpatched from *England*, as aforeſaid, arrive at ſuch Port or Place to which ſhe ſhall be conſigned, and give ſuch Notice as aforeſaid, and yet is not diſpatched for *England* within the ſaid Four Calendar Months, or the ſaid 11th Day of February, or ſo ſoon after that the ſaid Ship, making all reaſonable Attempts, may get about the *Cape of Good Hope*, ſo as to gain her Paſſage Home the ſame Seaſon, nor detained by virtue of the next enſuing or following Proviſo or Covenant, then the ſaid United Company, or their Aſſigns, ſhall allow or pay unto the ſaid Part Owners and Maſter Four Months Demorage, commencing from the ſaid 11th Day of February, after the Rate of £. 18. 3 *s.* a Day, for and in Conſideration of the Paſſage ſo loſt, and her Stay in *India* after the ſaid 11th Day of February: But in ſuch Caſe no other Demorage ſhall be paid, in reſpect to the ſaid Ship's Stay after the ſaid 11th Day of February. And contrarywiſe, if the ſaid Ship ſhall not arrive at her firſt conſigned Port within the Space of Eight Months after ſuch Diſpatches delivered, as aforeſaid, that then the ſaid Company ſhall load the ſaid Ship, as aforeſaid, within Four Months after ſuch her Arrival, and ſuch Notice given thereof, as aforeſaid; or, in Default thereof, the ſaid Ship ſhall enter into the Demorage of £. 18. 3 *s.* a Day, immediately after the Expiration of the ſaid laſt-mentioned Four Calendar Months, for and during ſuch Time as ſhe ſhall be detained by the ſaid Company's Preſidents or Factors, in the Service and Employment of the ſaid Company, within the Limits aforeſaid: But then the ſaid Ship ſhall not have any further or greater Allowance, though ſhe be not diſpatched ſo ſoon as to ſave her Paſſage that Seaſon, than Two Months Demorage only, in Conſideration of the Paſſage ſo loſt, and her Stay in *India*, or elſewhere Abroad on that Account: Nor ſhall ſuch Two Months Demorage; for the Loſs of ſuch Paſſage, be allowed, if the ſaid Ship be, by virtue of the ſaid next enſuing Proviſo or Covenant, detained in the ſaid Company's Service, or if ſhe be diſpatched within the ſaid laſt-mentioned Four Months, unleſs it evidently be made appear, to the Satisfaction of the Court of Directors for the Time being, of the ſaid United Company, that the ſaid Ship was hindered from her Arrival in Time, at her firſt conſigned Port, by unavoidable Accidents only. Provided always, and it is hereby covenanted and agreed, That the ſaid Company's Preſidents, Factors, and Agents, ſhall have Liberty to detain the ſaid Ship, after the ſaid 11th Day of February, in their Employment, in Trade, and alſo in Warfare; and ſhall have Liberty to let out the ſaid Ship to Freight for the ſaid Company's ſole Benefit, for ſo long Time as they pleaſe; ſo as ſuch Detention be ſignified in Writing, and doth not exceed Twelve Months from the ſaid 11th Day of February, and ſo as the ſaid Ship be diſpatched in a proper Seaſon to ſave her next Year's Paſſage: In which Caſe the ſaid Company ſhall pay Demorage, for and during the Time of her Detention, after

the Company may annul this Charter Party.

On what Condition.

What Allowance to make if they don't.

Demorage how aſcertained.

If the Ship arrives in *India* in Eight Months after diſpatched from *England*,

when to be laden Home,

when the Demorage is to commence.

What Demorage to be allowed for Loſs of the Paſſage.

If the Ship doth not arrive in Time,

nor is diſpatched in Months, then to have Demorage afterwards for Detention.

But if ſhe loſes her Paſſage that Year, to have but Months Demorage.

And no Demorage for ſuch Loſs, if diſpatched in Months after Arrival: Unleſs, &c.

Liberty to detain the Ship in *India*, &c. for Months longer at ſtipulated in Writing;

And to let her out to Freight for the Company's ſole Benefit.

after the afore-mentioned Rate of £. 18. 3 s. a Day, till ſhe ſhall afterwards be diſpatched from her laſt lading Port, or the Expiration of the ſaid Twelve Months, which ſhall firſt happen: But after the ſaid Twelve Months are expired, the ſaid Ship may return for *England*, and the ſaid Company ſhall not be liable for any further Demorage, or any Damage that may accrue by her Detention after that Time: And in caſe all, or any Part of the ſaid Ship's Lading ſhall, after the Expiration of the ſaid Twelve Months, be wanting, yet the ſaid Company do agree, that the ſaid Ship may then return for *England*, the Maſter having firſt made legal Demand, Thirty Days before his coming away, and due Proteſt, for want of the ſaid Lading. And furthermore it is agreed, That if the ſaid Ship ſhall arrive at her conſigned Port, within Eight Months after Delivery of the ſaid Ship's Diſpatches, as aforeſaid, and ſhall not, on or before the ſaid 11th Day of February, which ſhall be in the Year of our Lord One thouſand Seven hundred and Seventy-four, be diſpatched for *England*, as aforeſaid, then the ſaid United Company, their Preſidents, Agents, Factors, or Aſſigns, ſhall, over and above the Value of the ſaid Four hundred Ninety-nine Pounds Sterling before-mentioned, to be allowed to be carried out, ſupply unto the Maſter of the ſaid Ship for the Time being, ſo many Pagodas, Rupees, or Pieces of Eight, Dollars, or other Coins, as Need ſhall require, for buying Victuals, or other neceſſary Proviſions for the ſaid Ship, not exceeding the Value of Three hundred Dollars for every One hundred Tons the ſaid Ship is let for, valuing the Money ſo ſupplied at Six Shillings and Sixpence a Piece of Eight or Dollar, in Time of Peace, and Seven Shillings and Sixpence in Time of War, and in the ſame Proportion for Pagodas, Rupees, and other Coins: And in caſe the ſaid Ship ſhall not be diſpatched by the ſaid Company's Preſidents, Agents, or Chiefs, and Councils aforeſaid, on or before the 11th Day of February, which ſhall be in the Year of our Lord One thouſand Seven hundred and Seventy-five, then the ſaid Perſons, who ſhall ſo keep the ſaid Ship, ſhall, over and above the ſaid Sums of Money before mentioned, furniſh and lend the Maſter, or the Maſter for the Time being, if he deſires it, ſo many Pagodas or Rupees more, not exceeding the Value of Three hundred Pounds Sterling for every Hundred Tons the ſaid Ship is let for, as upon a Survey, to be taken as before directed, ſhall appear neceſſary to enable the ſaid Ship to proceed for *England*; ſo as the whole of the Money ſo furniſhed be actually laid out in Neceſſaries for the ſaid Ship, valuing each of the ſaid Pagodas at Nine Shillings, and each of the ſaid Rupees at Two Shillings and Sixpence; both which Monies ſo ſupplied, with the Advance of Forty Pounds for every Hundred Pounds on the laſt-mentioned Supply of Pagodas and Rupees, for and in Conſideration of the Riſque of the ſaid Ship's Return for *England*, ſhall be paid, or, at the Company's Choice, allowed them out of the Freight and Demorage, payable by virtue of theſe Preſents. And if the ſaid Ship ſhall, by written Orders from the ſaid Company, be detained at *Saint Helena*, or any other Port, to ſtay for Convoy, in ſuch Caſe the ſaid Company ſhall allow the ſaid Part Owners and Maſter Two Third Parts of the Demorage a Day, before agreed on, for every Day ſhe ſhall be ſo detained; but no Allowance ſhall be made to the ſaid Part Owners or Maſter, on Account of the ſaid Ship's keeping Company with any other of the Company's returning Ships. But the ſaid Company ſhall not allow or pay any Demorage for the Time that the ſaid Ship ſhall take up in amending any Defects: And further, if by the Time taken up in repairing any Defects in the ſaid Ship, ſhe ſhould exceed the Times reſpectively limited for her Stay in the *Eaſt Indies*, *China*, or other the Limits aforeſaid, or ſhould thereby happen to loſe her Paſſage for *England*, the ſaid Company ſhall, in ſuch Caſe, pay no Demorage for ſuch Time ſo loſt by repairing or amending any ſuch Defects, or for the Paſſage loſt thereby. Except and provided nevertheleſs, and it is hereby agreed, That if the ſaid Ship be detained in the Company's Service longer than the ſaid 11th Day of February, which ſhall be in the Year One thouſand Seven hundred and Seventy-five, and by reaſon thereof ſhall have Need of being repaired, that then the ſaid Company ſhall pay or allow Demorage after the Rate aforeſaid, for every Day the ſaid Ship ſhall be ſo repairing, ſo as the ſame do not exceed Thirty Days. Provided nevertheleſs, and it is hereby agreed, That in caſe the ſaid Ship does not arrive in Safety in the River of *Thames*, and there make a right Delivery of the whole and entire Cargo and Lading on Board the ſaid Ship as aforeſaid, the ſaid Company ſhall not be liable to pay any of the Sums of Money hereinbefore agreed to be paid for Freight and Demorage; nor ſhall the ſaid Company be ſubject to any Demands of the ſaid Part Owners and Maſter, for or on Account of the ſaid Ship's Earnings in Freight Voyages for the ſaid Company, or on Account of any other Employment, any Law, Uſage, Practice, or Cuſtom to the contrary thereof in anywiſe notwithſtanding. Howbeit, it ſhall be lawful for the ſaid Part Owners and Maſter to detain to their own Uſe all the Impreſt Money agreed to be paid them at *Graveſend*, as aforeſaid; but if the ſaid Ship do arrive in Safety, and make ſuch Delivery as aforeſaid, then it is hereby agreed, That all the Freight and Demorage which ſhall grow due, according to the Terms and Conditions of this Charter Party, as aforeſaid, ſhall become due and payable, and be paid in Manner following, and not before or otherwiſe (that is to ſay) the Whole in Two equal Parts being divided, the One Moiety or Half Part thereof, Ten Days next after the ſaid right, full, and true Diſcharge, into the ſaid Company's Warehouſes and Poſſeſſion, of all the Goods and Merchandizes that have been laden aboard the ſaid Ship, at any Port or Place in the ſaid *Eaſt Indies*, *China*, or elſewhere, for *England*, during this Voyage, for any Account whatſoever; and the other Moiety or Half Part thereof, Sixty Days then next following, or ſo ſoon after either of the ſaid Times, as the ſaid Owners ſhall demand the ſame. Provided nevertheleſs, and it is hereby covenanted and agreed, by and between the Parties to this Charter Party, That it ſhall and may be lawful to and for the ſaid United

Monies to be ſupplied the Ship in *India*.

At what Rates.

What more Monies to be ſupplied, if kept Months longer Abroad.

At what Rates.

To be allowed out of the Freight and Demorage.

What Demorage for Detention at *Saint Helena*.

No Demorage to be paid for Time taken up in repairing the Ship.

Except, &c.

No Freight or Demorage to be paid till the Ship's ſafe Arrival in the River;

But then to be paid in Moieties.

Company

Company to deduct out of the Freight and Demorage which shall grow due to the said Part Owners and Master, One Shilling and Sixpence a Ton on the said 499 Tons, and to apply the same to the Use of the said Company's Hospital at *Poplar*; and the said Part Owners and Master do hereby agree to allow the same accordingly. Provided always, and it is hereby agreed, That if the Part Owners and Master of the said Ship shall or do, by their own Neglect or Default, fail in the Performance of all or any the Covenants on their Part to be performed, before the Ship's last Departure from *England*, on her Outward-bound Voyage, that then, and in such Case, it shall be lawful to and for the said United Company, upon Notice in Writing given to the said Part Owners and Master, or either or any of them, to determine this present Charter Party, and all and every the Clauses and Covenants therein (this Proviso, and the Clauses and Covenants hereinafter contained, for re-delivering to the said Company their Goods, and for making Satisfaction for their Damages sustained, and Money advanced, only excepted): And it is hereby declared, That upon such Notice so given, these Presents (except as before excepted) shall be null and void; and in such Case the said Ship shall forthwith come as near as it safely can to *London*, and unlade and re-deliver to the said Company, all such Goods and Commodities as the said Company may or shall have laden on Board, and restore, return, and repay to the said Company, all such Monies as shall have been impreſt or paid to the said Part Owners and Master, or on their's or the Ship's Account; and shall moreover satisfy and answer to the said Company all such Damages as they shall or may sustain, by reason of their having loaden the said Ship, or by reason of the Breach of all or any of the Covenants on the Part of the said Part Owners and Master to be performed, or otherwise howsoever. Provided also, and it is hereby further agreed, That if the said Company's Presidents, Agents, or Chief Factors Abroad, shall displace or remove (and it is hereby agreed, That it shall be lawful for them to displace or remove) the Master or Masters, or any Officer or Officers of the said Ship for the Time being; that then, and thereupon, such other Master or Masters, Officer or Officers, shall succeed to him or them so displaced or removed, as shall or may be thereto appointed by the Part Owners of the said Ship for the Time being; provided such Appointment or Appointments be to the good-liking of such Presidents, Agents, or Chief Factors; but in Default of such Appointment or Appointments, with such good-liking as aforesaid, that then the next in Degree to such Master or Masters, or other Officer or Officers so removed or displaced, shall succeed to his or their Employments, and so, as often as any Master or Masters, Officer or Officers, shall be removed, the next in Quality shall succeed to, and take and hold, the Place or Places, Office or Offices, of the Person or Persons so removed, till they shall also happen to be displaced, and others succeed to him or them: And if such new constituted Master or Masters, or other Officer or Officers, shall not be received into, or shall be kept out of, such their Employments or Offices, or not readily, duly, and in all things submitted to, and obeyed, that then the said Company shall be, and they are hereby declared to be, acquitted, exonerated, and discharged of and from all and every the Clauses, Covenants, Articles, Conditions, and Agreements in these Presents contained, on the Part of the said Company, to be performed, observed, and fulfilled; and in such Case the Money paid to the said Part Owners and Master, or for their or the Ship's Account, shall be restored. Provided, and it is hereby agreed, by and between the Parties to these Presents; That in case the said Ship shall, by Order of the said United Company, or the said Court of Directors, or some Committee thereof, or for the necessary Refreshment of the Mariners of the said Ship, or of the Soldiers who shall be Passengers on Board the same, put into the Island of *Madeira*, or any other Port or Place, Ports or Places, in the said Outward-bound Voyage; that then, and in such Case, the said Part Owners and Master shall be allowed by the said United Company, after the Rate of Eight Pence for each such Passenger, for each Day the said Ship shall necessarily remain at any of the said Ports or Places; but nevertheless such Allowance shall not be made, unless it shall be made appear to the said Court of Directors, or some Committee thereof, that the said Ship necessarily put into and remained at such Port or Place, for such Cause or Purpose as aforesaid. Provided, That in case the said Ship shall be dispatched for Europe from the Bay of *Bengal*, such Dispatches shall not be given to the within mentioned Captain *G. H.* or to the Commander for the Time being, before the 1st Day of November, nor after the 11th Day of March. And it is also agreed, That the said United Company, or their Agents, shall pay and allow to the said Part Owners and Master, the Sum or Value of Ten Pounds Sterling for each Passenger, who shall be ordered on Board this Ship, by any of the said United Company's Agents or Servants, from any of the said Company's Settlements, or Places of Trade, in the *East Indies*, reckoning or valuing the Rupee, Pagoda, and Dollar, at the usual and customary Exchange allowed unto the said Company's Covenant Servants, in such Settlements or Places of Trade, and to be paid as aforesaid on the shipping of each such Passenger. Provided also, That if at the Request, or with the Consent, of the Commander of this Ship, any Pepper, Cowries, or Turmerick, shall be shot loose in the Hold, they shall be accounted and paid for at Half Freight, and no more, in which Case the said shot Goods shall not be reckoned as any Part of this Ship's Charter Party Tonnage. Provided further, That for all Goods loaden on Board this Ship in the *East Indies* or *China*, over and above the Charter Party Tonnage, the said Company shall pay to the said Part Owners after the Rate of £. 22. 16 *s.* 8 *d.* a Ton for such Exceeding, so far as the Ship carries Iron or Stones for Kintlage, by Order of the said Company, their Agents and Servants, and for all further Exceedings of Tonnage to pay only Half Freight. And it is also agreed, That on all Sums of Money which shall be advanced by the said Company's Agents or Servants Abroad, for

Deduction for Hospital at *Poplar*.

Proviso to make Charter Party void, if Covenants are broken by the Part Owners and Master before the Ship leaves *England*.

On the Removal of the Master or any Officers,

who to succeed them.

Penalty for not admitting the succeeding Officers.

Allowance for Soldiers, if the Ship touches at Places for their Refreshment.

Time limited for Dispatch from *Bengal*.

£.10 a Head to be paid for Passengers from *India*.

Half Freight for requested Goods shot loose.

Freight for Surplus Goods.

for this Ship's Uſe during the Voyage, the ſame ſhall be valued only at the current Exchange allowed the Company's Covenant Servants, together with an Advance of Twenty Pounds for every One hundred Pounds thereon. And it is further covenanted and agreed, That in caſe the Maſter of the ſaid Ship ſhall, in the Courſe of the ſaid Outward or Homeward-bound Voyage, draw any Bill or Bills of Exchange upon the ſaid United Company, for the Payment of any Sum or Sums of Money borrowed or taken up by the ſaid Maſter at the *Cape of Good Hope*, or at *Batavia*, or elſewhere, (other than and except ſuch Sums of Money as ſhall be advanced by the ſaid Company's Agents or Servants Abroad, for the ſaid Ship's Uſe, and which ſhall continue to be valued in Manner before-mentioned) that then and in ſuch Caſe, and as often as the ſame ſhall happen, they the ſaid Part Owners, upon Notice of every ſuch Bill and Bills, ſhall and will, from Time to Time, and before every ſuch Bill ſhall become due, pay into the Treaſury of the ſaid United Company, the full Amount of every ſuch Bill and Bills, in order to enable the ſaid United Company to pay and duly diſcharge the ſame, and every of them; and in Default of the ſaid Part Owners making ſuch Payment into the ſaid United Company's Treaſury as aforeſaid, it ſhall and may be lawful to and for the ſaid United Company to pay and diſcharge every ſuch Bill and Bills, when and as the ſame ſhall become due: And they the ſaid Part Owners ſhall and will, within Ten Days after the Payment of every ſuch Bill and Bills, well and truly pay, or cauſe to be paid, unto the ſaid United Company, the full Amount of every ſuch Bill and Bills, together with Intereſt for the ſame, after the Rate of Five Pounds for every One hundred Pounds by the Year, to be computed from the Day of the ſaid Company's advancing, and paying each and every ſuch Sum and Sums of Money as aforeſaid, and until the ſame, and every of them, ſhall be fully paid unto the ſaid United Company, notwithſtanding the ſaid Ship ſhall or may happen to be loſt in the ſaid Voyage, and ſhall not return to the Port of *London*. Provided always, and it is hereby expreſsly agreed, That all Damages to be made good or paid by the ſaid Part Owners or Maſter, in reſpect of wet or damaged Goods, or of Goods loſt or undelivered, purſuant to theſe Preſents, after the ſame ſhall be adjuſted in Manner herein before preſcribed, ſhall not be paid and made good in *India*, but ſhall be paid by the ſaid Part Owners to the ſaid United Company in *London*, upon Demand, upon their producing to the ſaid Part Owners, a true Account of the Adjuſtment in *India* of ſuch Loſs or Damage, although the ſaid Ship ſhall or may happen to be loſt before her Arrival at, or ſhall not return in Safety to, the Port of *London*: But nevertheleſs the ſaid Part Owners ſhall not be charged with any Sum of Money in reſpect of Goods damaged on board the ſaid Ship, either in her Outward or Homeward-bound Voyage, but ſuch as ſhall, by the Condition and Appearance of the Package thereof, or by ſome other reaſonable Proof, appear to be Ship Damage, any thing herein contained to the contrary thereof in anywiſe notwithſtanding. And it is likewiſe covenanted and agreed, That for all Goods which ſhall appear to be damaged, the Owners ſhall be charged with Thirty Pounds for every One hundred Pounds on the Prime Coſt thereof, valuing the ſame only at the current Exchange allowed the Company's Covenant Servants. And it is alſo hereby covenanted and agreed, That in caſe this Ship ſhall ſail from *England* without having the full Number of Guns hereinbefore agreed to be carried out in this Ship, the ſaid Part Owners and Captain ſhall forfeit to the ſaid Company Forty Pounds for each Gun wanting of the ſaid Number. And it is hereby further covenanted and agreed, by and between the Parties to theſe Preſents, That in caſe any of the Guns hereinbefore agreed to be carried Out and brought Home in this Ship, ſhall be diſpoſed of without Leave of the Company's Servants Abroad, to whom this Ship is conſigned, the ſaid Part Owners and Captain ſhall forfeit double the Value for which ſuch Guns were ſold. And that, although this Ship, on her being loaden Home from the Coaſt of *Coromandel* or the Bay of *Bengal*, is freighted upon the Terms and Conditions hereinbefore mentioned; yet in caſe ſhe ſhall receive her Loading, or any Part thereof, for Europe, at *Bombay*, *Surat*, the *Malabar Coaſt*, *Bencoolen*, *Borneo*, *China*, or *Mocha*, it is hereby agreed, by and between the Parties to theſe Preſents, That this Ship ſhall, in regard to ſuch Loading, or Part thereof, be in all Reſpects upon the Freights, Terms, and Conditions, of Ships, which are conſigned directly to, and which receive their Loadings at, thoſe Parts; any thing contained in this preſent Charter Party to the contrary thereof in anywiſe notwithſtanding. And to the Performance of all and ſingular the Covenants, Grants, Articles, Payments, and Agreements, above written, which as well on the Part and Behalf of the ſaid United Company, and their Succeſſors, as on the Part and Behalf of the ſaid Part Owners and Maſter, their Executors and Adminiſtrators, reſpectively, well and truly to be holden, paid, kept, and performed in all things as above, the ſaid Part Owners and Maſter bind themſelves jointly and ſeverally, their joint and ſeveral Heirs, Executors, and Adminiſtrators, and the Ship aforeſaid, with the Freight, Tackle, Boats, and Apparel of the ſame, unto the ſaid United Company and their Succeſſors: So nevertheleſs, and provided, that the Company ſhall not have, exact, or receive from the ſaid Part Owners, by or from all or any of the aforeſaid Penalties, any Sum or Sums of Money exceeding the Value of the Ship and Appurtenances, her Freight, Demorage, and Earnings, and the Maſter's private Trade. And the ſaid United Company do alſo bind themſelves, their Succeſſors, and Aſſigns, to the ſaid Part Owners and Maſter, their Executors and Adminiſtrators.

In Witneſs, &c.

Advance on Money ſupplied Abroad.

Company to be repaid Bills of Exchange, with Intereſt, though the Ship be loſt.

Damage and ſhort Delivery to be adjuſted in *India*, and paid in *London*, though the Ship be loſt.

Ship Damage only to be paid for.

Damaged Goods to be charged with £. 30. per Cent. Advance.

Penalty for Guns wanting Outwards.

And For thoſe ſold in *India* without Leave.

Freight if the Voyage is altered.

N°. 2.

ACCOUNT of the Number of Ships arrived from *India* and *China*, from the Year 1753 to the Year 1772 inclusively, and of the Tonnage which they were chartered at, and the Tonnage which they brought; also the particular Amounts of the Charter Party Tonnage, Surplus Tonnage, and Short Tonnage paid for, with the several Sums; likewise the Sums paid for Demorage, and the Tonnage, Builders Measurement, from the Year 1762 to the Year 1772 inclusively.

Years.	Number of Ships.	Tonnage, Builders Measurement.	Tonnage chartered at.	Tonnage brought.	Charter Party Tonnage paid for.	Amount of the Charter Par Tonnage. £.	s.	d.	Surplus Tonnage.	Amount of the Surplus Tonnage. £.	s.	d.	Short Tonnage.	Amount of the Short Tonnage. £.	s.	d.	Amount of the Demorage. £.	s.	d.
1753	16	—	7,984	9055,8	7691,8	178,205	10	6	1364,0	21,341	12	2	49,5	1,208	9	—	28,459	4	—
1754	17	—	8,285	9311,0	7996,8	187,923	—	3	1393,7	22,588	13	1	,8	18	4	1	26,924	10	—
1755	21	—	10,430	11709,3	10114,5	240,948	9	10	1386,9	25,960	3	3	1,5	34	18	7	50,798	3	4
1756	19	—	9,352	10841,5	9071,0	219,257	2	1	1770,5	27,613	16	3	—	—	—	—	54,788	15	10
1757	14	—	6,813	7685,6	6480,5	185,719	12	9	1205,1	20,544	6	3	127,5	3,304	4	5	21,675	15	4
1758	13	—	6,487	7448,6	6292,0	191,426	7	7	1156,6	22,223	1	1	—	—	—	—	50,039	2	8
1759	16	—	8,011	8927,7	7763,6	241,484	3	1	1164,1	23,014	17	3	24,2	794	17	6	68,366	11	—
1760	18	—	8,908	10384,5	8605,2	278,932	3	11	1779,4	40,031	15	10	34,8	1,147	2	1	67,565	12	—
1761	16	—	7,984	8769,0	7698,0	252,030	4	8	1071,0	23,330	10	7	46,0	1,607	8	8	75,552	8	—
1762	19	12,361	9,582	10673,0	8772,0	305,732	1	9	1901,0	44,148	3	10	522,0	18,337	14	9	82,342	7	9
1763	16	10,357	7,984	9122,0	7737,2	277,365	16	1	1384,8	32,540	11	11	6,8	253	2	3	57,388	7	2
1764	17	11,209	8,483	10502,2	8228,0	296,394	4	4	2274,2	53,105	16	11	—	—	—	—	67,997	3	3
1765	20	13,336	9,980	12101,2	9678,2	318,321	2	2	2423,0	51,470	2	7	1,8	68	3	5	79,552	2	5
1766	26	17,244	12,974	16217,1	12513,1	394,272	1	6	3713,9	73,458	19	8	70,9	2,198	8	3	100,405	—	—
1767	25	16,962	12,475	16620,3	12100,0	349,753	6	10	4520,3	83,968	1	1	—	—	—	—	45,897	17	1
1768	19	12,784	9,481	11417,4	9196,0	261,322	15	3	2251,8	43,745	2	10	—	—	—	—	19,489	11	5
1769	28	18,759	13,972	16235,4	13537,3	380,998	8	—	2700,7	51,946	7	8	17,3	539	12	2	39,604	6	2
1770	28	19,097	13,972	18021,1	13504,3	379,557	5	11	4516,8	84,439	6	9	47,7	1,478	2	11	36,228	8	2
1771	28	19,818	13,972	18281,3	13552,0	384,512	3	11	4729,5	87,166	7	4	—	—	—	—	47,293	17	2
1772	33	23,159	16,467	21158,0	15972,0	457,600	—	10	5186,0	95,390	16	8	—	—	—	—	55,733	11	4
	409	175,086	203,596	244482,0	196503,5	5,781,755	11	3	47893,3	928,028	13	—	950,8	30,990	8	1	1,076,102	14	1

East India House,
4th March 1773.

Richard Cole, Freight Accountant.

Note, The Particulars of the Tonnage, Builders Measurement, from the Year 1753 to the Year 1762, are not to be found among the Accounts of the Company.

N° 3.

Sir RICHARD HOTHAM's PAPERS.

REFLECTIONS on the preſent State of the *Eaſt India* Shipping, in conſequence of ſome late extraordinary Reſolutions made by the Honourable Court of Directors.

THE preſent Mode of freighting Ships is under the moſt abſurd Charter Party that ever exiſted; a Fact that no Man of common Senſe will deny, that has ever read it. But for the preſent Purpoſe it will ſuffice that I ſtate One Fact from it; (viz.) That all Ships in that Service are taken up at 499 Tons, of which 80 Tons is to be Iron Kintledge taken out and brought Home by Way of Ballaſt; ſo that 419 Tons remains of real Goods; which 419 Tons, at the preſent Freight Price of £. 29. and £. 32 per Ton, as this Charter Party ſettles it at laſt, and brings each Ship's Cargo Home at the following Rate; viz.

			£.	s.	d.	£.	s.	d.
80	Tons	Iron Kintledge at -	9	13	4	773	6	8
11	—	China Ware -	29	—	—	319	—	—
393	—	Tea and Silk -	32	—	—	12,576	—	—
15	—	Private Trade -	32	—	—	480	—	—
499		The Freight of One *China* Ship -				14,148	6	8
11		Multiplied by the Number of Ships taken up, being - - -						11
						£. 155,631	13	4

Eleven Ships Charter Tonnage - 5489
Eleven Ships Kintledge deducted - 880

The Net Tonnage brought Home in 11 Ships - 4609 * — The Amount of 11 Ships Freight - - £. 155,631 13 4

Had the following Five Ships been ſent, the ſame Tonnage and Species of Goods, with 80 Tons of Kintledge in each Ship, would have been brought Home at the following Rate; viz.

The Freight of the *Royal Captain* would make up thus:

Tons.			£.	s.	d.	£.	s.	d.
80	Kintledge - - - - -	at	9	13	4	773	6	8
17	China Ware - - - - -		29	—	—	493	—	—
387	Tea and Silk - - - - -		32	—	—	12,384	—	—
484						13,650	6	8
15	Private Trade - - - - -		32	—	—	480	—	—
80	Double Kintledge, Freight Price - -		19	6	8	1,546	13	4
520	Half Freight - - - - -		16	—	—	8,320	—	—
1099	Tons by the above Ship, and her Freight amounts to -					£. 23,997	—	—
999	Tons brought by the *Princeſs Royal*, and her Freight amounts to -					22,397	—	—
999	Tons brought by the *Prime*, and her Freight amounts to -					22,397	—	—
956	Tons brought by the *Bridgewater*, and her Freight amounts to -					21,709	—	—
956	Tons brought by the *Reſolution*, and her Freight amounts to -					21,709	—	—
5099	The Amount of the Five large Ships Freight as above - -							112,209 — —
400	deduct for Five Ships Iron Kintledge, taken out and brought Home as dead Weight, at 80 Tons each.							
4609	Net Tonnage, the ſame as brought by the Eleven Ships above *.							
	Thus in ſtationing the *China* Ships only of the preſent Year, the Company evidently ſuffered to the Amount of - - - - - - - -							£. 43,422 — —

	£.	s.	d.
It being eſtabliſhed as above, that 4609 Net Tons brought Home would coſt	155,631	13	4
The like Tonnage 4609 brought Home at £. 21. per Ton, agreeable to the Tender lately made by the Three large Ships, would amount to	96,789	—	—
This ſhews the Saving to the Company, by employing large Ships in that Trade, and aboliſhing the old Charter Party, by giving each Ship as much Tonnage as ſhe could ſafely bring	58,842	13	4
A like proportional Loſs neceſſarily falls on the *Bengal* Ships, as 14 are employed inſtead of Seven or Eight, at moſt, which Loſs I cannot conceive to be ſo little as	70,000	—	—
Which makes an Annual Loſs to the Company of	£. 128,842	13	4

Some proper Notice ought to be taken of the immenſe illicit Private Trade, which is moſt intolerably increaſed by ſuch a Number of Ships and Multitudes of Officers going Out and coming Home, in ſuch empty Ships, muſt needs invite the whole Ship's Company to ſmuggle more than otherwiſe they would have either Thoughts of, or had an Opportunity of doing, had ſuch Ships and Officers been kept within proper Bounds.

For if Twelve or Fourteen Ships would actually have brought Home the whole Tonnage this Year, that the Twenty-five Ships are chartered for, then there has been a wrong Conduct.

The only Reaſons that can be plauſibly objected are Two: Firſt, That Seven Ships are not ſufficient to carry out the Soldiers and Stores then neceſſary to be ſent to *India*. The Second Excuſe, That a Ship full laden from *Bengal* would be too rich prudently to be ventured in One Bottom.

To the Firſt, I anſwer, that if Seven Ships were not ſufficient to convey all their Stores and Soldiers, Why do they not add the Two direct *China* Ships? and ſend them by the Way of *Madraſs*, which are bound to carry 666 Tons, without a Shilling Expence to the Company, at the ſame Time, would have taken 400 Soldiers on the uſual Terms to *Madraſs*, and proceeded on to *China*.

I conceive this to be a full Anſwer to the Firſt Objection.

To the Second Objection, I reply, That whatever Surplus Cargo may be laden on board One Ship, more than the Company chuſes to riſque, may be inſured at the public Offices at Four per Cent. in Time of Peace, from any Part of *India*; ſo that ſuch Inſurances would amount to a mere Trifle. For Example, ſay £. 40,000. at Four per Cent. would not be 40 *s.* per Ton, and would ill juſtify taking up a ſingle extra Ship at £. 40. per Ton, the preſent Year's *Bombay* Freight Price.

This is my Anſwer to the Second Objection; and in Truth I know of no other.

I wiſh to ſhew, beyond a Doubt, that I mean neither to miſcalculate, miſguide, or inflame the Minds of Gentlemen againſt particular Perſons, but ſimply and fairly to ſtate Facts in the cleareſt way, and then leave them who have done ſuch Injury to the Company, and other Individuals, to make the beſt Atonement they can. I ſhall conclude by ſtating Two inconteſtible Facts, with my Remarks thereon. Firſt, the Freight of a *China* Ship for this Year, with Surplus Tonnage the ſame as laſt, which was 220 Tons upon an Average above Charter Party on each Ship, ſo that at this Year's Price, at £. 32. and £. 29. per Ton, each Ship's Freight would make up as follows; viz.

80	Tons Iron Kintledge	at	£. 9	13	4	is	773	6	8	
11	— China Ware		29	—	—	—	319	—	—	
393	— Silk and China		32	—	—	—	12,576	—	—	
484	Charter Party Tonnage		—	—	—	—	13,668	6	8	
	Surplus Tonnage.									
15	Tons private Trade		32	—	—	—	480	—	—	
80	Tons at double Kintledge Price		19	6	8	—	1,546	13	4	
125	Tons Half Freight, which is		16	—	—	—	2,000	—	—	
704							17,695	—	—	One Ship's Freight with Surplus Tonnage.
80	deduct Iron Kintledge,									

624 Net Tons at £. 28. 7. 1. with a Fraction, upon the whole Calculate of 480 Pence, amounts to - - - - - - - £. 17,695

This ſhews had Surplus Tonnage been given this Year, as uſual, it would have coſt the Company to bring Home each Ton	£.	28	7 1
The late Tender made by the Three large Ships, at		21	— —
Gained to the Company upon every Ton	£.	7	7 1

REMARK,

REMARK.

This proves a Saving of £.7. 7. 1 per Ton, inſtead of Four Guineas mentioned in the Tender, under the moſt advantageous State the preſent Charter Party affords the Company to bring Home their Goods with Surplus Tonnage.

But by a late Reſolution of the Honourable Court of Directors, that the Eleven Ships ſhould return dead freighted, their Freight would then make up as follows; viz.

			£. s. d.		£. s. d.
80	Tons Iron Kintledge.	at	9 13 4	is	773 6 8
11	—— China Ware		29 — —		319 — —
393	—— Tea and Silk		32 — —		12,576 — —
15	—— Private Trade		32 — —		480 — —
499					£. 14,148 6 8
80	deduct for Iron Kintledge.				
419	Net Tons, at £. 33. 15. 4, with a Fraction of 2s. amounts to				£. 14,148 6 8

This ſhews the Price for each Ton brought Home under their late Regulation, without any Surplus Tonnage, to be £. 33. 15. 4.

REMARK.

Had the Three large Ships gone, and returned full, each Ship would have brought Home 1050 Tons; conſequently, the Three would bring 3150 Tons; which Quantity of Tonnage, reckoned at the Price above, proved to £. 33. 15. 4, would amount to, at £. 33. 15. 4. - - - - £. 106,365
But the Amount of the Three large Ships, had they brought 3150 Tons, at £. 21, would be] 66,150

The real Savings upon the new Propoſition of thoſe Three Ships only, had the Tender been accepted - - - - - - - - - - - £. 40,215

Which Savings would have apparently purchaſed 965,160 Pounds of black Teas at *Canton*, at 10*d.* per Pound, which is conſiderably above Two whole Ships Lading of Charter Party Tonnage; this was the Advantage refuſed by rejecting the late Tender, and amply evinces how much more profitable the large Ships are to the Company, in the *China* Trade, than the ſmall Ships are capable of being.

Once more: If we caſt our Eye back to the laſt Year's *China* Ships only, I believe 19 Ships came Home with Surplus Tonnage, on an Average 220 Tons above Charter Party; in that Caſe, each Ship brought 639 Tons. Nineteen Ships then brought 12,141 Tons Net Goods (at £. 28. 7. 1 per Ton, as appears at the Bottom of the preceding Page) at - - - £. 28 7 1 amounts to - - £. 344,247 18 9
Had the ſame been brought Home at the Price of the *laſt Tender*, being - - - - - 21 —— would amount to - 254,961 — —

Thus they had ſaved upon their whole Cargo £. 7 7 1 per Ton, amounting to £. 89,286 18 9

in that Year, on the *China* Trade only, taking no Notice of the *Bengal* and *Bombay* Ships, all which admit of much better Management.

Yet the preſent Set of leading Directors do all they can to oppreſs theſe great Ships, and to drive them out of the Service, by refuſing to do them common Juſtice, having ſo contrived, that the ſmall Ships, meaſuring but 676 Tons*, fitted out to Sea for £. 16,000, are to have equal Tonnage laden on board, as theſe large uſeful Ships, that meaſure 868 Tons, and coſt to Sea £. 24,000, which is One Third more Capital. Sure this is a groſs Partiality, and manifeſtly tends to prejudice the Company, as well as the Owners of the large Shipping, who built them under the Sanction of Gentlemen in former Directions, who were not influenced by the *Blackwall Ship Builders*†, but conſidered the Intereſt of the Company, the ſuperior Defence of their Property in Time of War, the Health and Preſervation of the Seamen, Soldiers, and Paſſengers, on long Voyages, and the Safety of the Company's Cargoes in all Reſpects.

It may be further obſerved, in order to ſhew how the Court of Directors miſtook the Intereſt of the Company, when they laſt ordered Four *China* Ships to remain in *India* (confeſſing thereby, that Four in the Eleven were too many for the Trade of that Year) and their Cargoes to be laden on board the remaining Seven Ships, an equal Quantity on each, big and little, having at that Time a Tender lying upon the Table from the Owners of the *Royal Captain*, *Princeſs Royal*, and the *Prime*, offering to bring Home their Lading at £. 21 per Ton. Let us examine firſt, what is the Coſt to bring Home the Eleven Ships Lading, agreeable to the Directors Plan, and then compare the ſame Tonnage to be brought Home, had they availed themſelves of the Benefit of the Tender then before them; viz.

* The *Panſborne*, Captain *Hough*, is only 676 Tons; this was the 24th Ship taken up this Year.
† They have built no large Ships there, becauſe they cannot dock them at *Blackwall*, and for other Reaſons.

			£. s. d.		£. s. d.
80	Tons Iron Kintledge -	at	9 13 4	is	773 6 8
11	—— China Ware -	—	29 — —	—	319 — —
393	—— China and Silk -	—	32 — —	—	12,517 — —
484					13,668 6 8
	Surplus				
15	Tons private Trade - -	—	32 — —	—	480 — —
80	Tons Goods, at double Kintledge Price		19 6 8	—	1,546 13 4
159	Tons, at Half Freight -	—	16 — —	—	2,544 — —
738	Tons - -	One Ship's Freight - - -			£. 18,239 — —
80	Deduct for Iron Kintledge	Multiplied by the Number of Ships			7 — —
658	One Ship's Net Tonnage - - - - -				127,673 — —
7	Multiplied by the Number of Ships				
4606					
3	A Fraction to be brought Home in any of the Seven Ships - -	at	16 — —	—	48 — —
4609	*Tons coſt bringing Home on the Directors laſt Plan - - - -				£. 127,721 — —

It having been eſtabliſhed in the Courſe of theſe Calculations, that

419	Net Tons, agreeable to Charter Party, amounts to - -	£. 14,148 6 8	
4	—— conſequently, multiplied by the Number of ſmall Ships		
1	Lading, gives both Tonnage and Freight - - - - -	— — 4	
1676	The Charter Party Tonnage of Four ſmall Ships, whoſe Freight amounts to - - - - - - -	£. 56,593 6 8	
2933	Tons, had it been laden on board the Three great Ships, at £. 21 per Ton, would amount to - - - -	61,593 — —	
4609	*Tons coſt bringing Home, had the Tender made by the Three large Ships been accepted - - - - - - - - - -		£. 118,186 6 8

Thus certain leading Directors threw away (January the 29 laſt) the Sum of - - £. 9,534 13 4

by diſpoſing improperly of the Cargoes of the Four Ships ordered to ſtay in *India* till another Year; by which Means they gained a complete Victory over the great Ships, and promoted the Intereſt of the ſmall ones, at the evident Expence of the Company as above.

If all Ships in the *Eaſt India* Company's Service were directed by Parliament to be taken up and chartered, at the Builders Tonnage, to be aſcertained by a Certificate under the Hands of the Builder, and the Company's Surveyor of Shipping, with Leave to the Company to laden what more Tonnage they may think proper (ſo ſuch Surplus did not endanger or incommode the Safety of ſuch Ship) without paying any farther Freight for the ſame, it would then become an Object of Care to the Company, to ſtation and laden them Home, with an Eye to the Company's Intereſt *only*, and would put a total End to the Owner's Solicitations about Voyages, and leave the Directors free from many Inconveniencies; only Care muſt be taken, in that Caſe, that no ſmall Ships are to go in the *China* Trade, as they are not calculated for it.

There is certainly no Occaſion for Ships, at a great Expence Outward-bound, to wait more than Ten Days at *Deptford*, Ten Days at *Graveſend*, and Seven Days in the *Downs*, from which Place it is beſt to diſpatch them, unleſs on extraordinary Occaſions they are ordered to *Spithead*; but whenever that happens, it is attended with great Expence, and often with Delay.

All Iron Kintledge taken Out, and brought Home, by way of Ballaſt, ſhould be provided by the Ship Owners, and the Company ought to pay nothing for it, in any Shape; but as it is always the Property of the Owners, it ſhould be conſidered as a neceſſary Part of the Ship's Stores.

Inſtead of ſo many various Kinds of Freight Prices, it would be much fairer and better underſtood, to have one clear Price per Ton for each different Place, to be regulated by the Tenders, according to the Price of Stores, Proviſions, Seamen's Wages, &c. annually: As little Attention has been lately given to the punctual Payment of Freights, it ſeems reaſonable that from the Time the Freight becomes due, according to the Terms of the Charter Party, the Company ſhould pay 4 per Cent. for the ſame, to the Time of actual Payment.

In Page 277 (ſee printed Charter Party) it ſays, "But "neverthelefs the ſaid Part Owners ſhall not be charged "with any Sum of Money, in reſpect of Goods damaged "on Board the ſaid Ship, either in her Outward or "Homeward-bound Voyage, but ſuch as ſhall (by the "Condition and Appearance of the Package thereof, or "by ſome other reaſonable Proof) appear to be Ship "Damage, &c."

The better and more fairly to explain this Paſſage, to prevent any improper Uſe to be made by a Court of Directors of this great Latitude given them, by which they may exerciſe their particular Feelings to the Intereſt of their Friends, or rigidly from exerciſing their Reſentment to Party Prejudice, I would propoſe, that, for the Sake of fair Juſtice to all Parties, that that Paragraph ſhould ſtand thus:

But neverthelefs the ſaid Part Owners ſhall not be charged with any Sum of Money, in reſpect of Goods damaged on Board the ſaid Ship, either in her Outward or Homeward-bound Voyage, but ſuch as ſhall from reaſonable Proof appear to be owing to ſome evident Defect in the ſaid Ship or Veſſel, or wilful Neglect of the Captain or Officers

Officers commanding the ſame, any thing herein contained to the contrary hereof in anywiſe notwithſtanding.

All Freights Outward-bound, exceeding 333 Tons (which is always carried gratis) to pay a certain Freight per Ton, as well taken out from *England*, as carried from Port to Port in *India* (before the Payment of Demorage takes place) ought in common Juſtice to pay Freight, which would exceedingly contribute towards preventing the Company's Servants Abroad from ſmuggling their own private Trade from Port to Port in *India*, at the Company's Expence, which opens a large Field of illicit Trade for the Benefit of ſuch Servants Abroad, as well as the Commanders of Ships and Ship's Company, to the great Injury of the Proprietors at Home.

To demonſtrate how much more preferable this Mode of Chartering the Company's Ships is to their Intereſt, than the preſent Charter Party admits of, I ſhall compare the preſent Dead Freight Price with the Dead Freight Price propoſed, and the Freight the Company now pay, with Surplus Tonnage.

To ſet this Matter in full View, ſuppoſe a Ship taken up and chartered at 903 Tons (Builders Meaſure) at	£. 25 9 4
That Ship's Freight (with a Fraction of 72*s.*) would amount to - -	£. 23,000 — —
And if the Company choſe to avail themſelves of the Advantage of giving her full Lading, would bring at leaſt 1,100 Tons, which, reckoned at £. 20. 18 *s.* 2 *d.* per Ton, with a Fraction of 16 *s.* 8 *d.* makes the ſame Freight of - - - -	£. 23,000 — —

In Page 281, it appears the preſent Charter Party's Dead Freight Price per Ton, is - - - - -	£. 33	15	4
The preſent Dead Freight Price propoſed as above is - - -	25	9	4
	£. 8	6	—

So that this gives again to the Company, on every Ton of Goods brought Home on Dead Freight, the Sum of Eight Pounds Six Shillings.

In Page 281, it appears the loweſt Price per Ton the preſent Charter Party has ever afforded *with Surplus* Tonnage, is - - - - -	£. 28	7	1
The preſent Surplus Tonnage propoſed will be (at moſt) - -	20	18	2
	£. 7	8	11

Gives again to the Company on every Ton brought Home of Seven Pounds Eight Shillings and Eleven Pence. Had this Plan exiſted the laſt Year, when Nineteen Ships came from *China*, and brought Home (as I ſuppoſe in Page 281) 12,141 Tons of Goods, at £. 7. 8 *s.* 11 *d.* per Ton, the Saving on the *China* Ships only for that ſingle Year, would have been *Ninety thouſand Three hundred Ninety-nine Pounds Seventeen Shillings and Three Pence.*

N° 4.

To the Committee of Secrecy.

HAVING been deſired by you to deliver my Opinion upon the Company's preſent Mode of Freighting, and the Means of retrenching the ſame, I beg leave to offer the following Sentiments.

The chief Cauſe of the Company's extravagant Expence in Freights, I take to be their having taken into their Service a greater Number of Ships than they could properly employ: for of late they have had in their Service Eighty-ſeven Ships, whereas Fifty-five was more than ſufficient for their Trade; conſequently they have entertained Thirty-two ſuperfluous Ships, and this creates a heavy and unneceſſary Expence to the Company in Two Articles.

The Firſt is, that in order to find ſome Employ for theſe ſuperfluous Ships; with their Captains and Officers, the Company have thought proper to ſend out at leaſt Six of them annually to Sea; that is to ſay, They have ſent out Thirty Ships to *India* and *China* every Year, to import Cargoes which might have been eaſily carried by Twenty-four Ships, provided the ſaid Twenty-four Ships had been properly and fully laden. And the additional Expence cauſed to the Company by ſending out Six ſuperfluous Ships every Year is to be aſcertained by the following Calculation. The Company charters or freights their Ships from the Owners, at the Burden of Four hundred and Ninety-nine Tons each, which Burden I ſhall term the chartered Tonnage, and for each of theſe chartered Tons they pay a certain Freight, which at a Medium may be about £. 32, and this I ſhall term the chartered Freight; but as theſe Ships are capable of carrying each from 3 to 400 Tons of Merchandize above the Company's chartered Tonnage, the Company agrees to pay the Owners, for all Exceſs of Lading above the chartered Tonnage, at the Rate of Half the chartered Freight, or £. 16. per Ton. It is therefore evident, that if the Company ſends out Thirty Ships to import Cargoes that might have been laden on Twenty-four Ships, they muſt pay the full chartered Freight of Thirty Ships, inſtead of paying the Chartered Freight on only Twenty-four Ships, and ſurplus Freight for the remaining Tonnage. The Difference betwixt the chartered and ſurplus Freight of Six Ships, being £. 16. per Ton, is £. 47,904. And this Sum hath been unneceſſarily expended every Year, by ſending out Six Ships above what was requiſite. And now I ſhall endeavour to prove the above Aſſertion; viz. That Twenty-four Ships were capable of importing theſe Cargoes, for which the Company have employed Thirty Ships annually.

It muſt, in the Firſt Place, be obſerved, that the Ships to *Coaſt* and *Bay*, and likewiſe to the *Malabar Coaſt* and *Bombay*, (being in Number about 14 or 15) have generally returned, what is termed dead freighted; that is to ſay, they have ſeldom imported more than the Company's chartered Tonnage, or 499 Tons; conſequently each of theſe Ships was capable of importing (if full laden) from 3 to 400 Tons ſurplus Freight; ſo that Eight Ships, if fully laden, would have ſufficed to import the Cargoes from *Bombay*, and *Coaſt* and *Bay*, that have been imported upon Fourteen: And with regard to the *China* Ships, which do bring Home ſurplus Tonnage on the Company's Account, I am of Opinion, that, with proper Management, there might be a very conſiderable Saving made in that Branch.

The Second Article ariſes from the Twenty-ſix remaining ſuperfluous Ships, which, in conſequence of not being employed, lay at Home, and coſt the Owners a very conſiderable Charge, on the Head of Intereſt, on the Value of their Hulls, Rigging, &c. and keeping them in wet Docks, Inſurance, &c. of all which Charge they muſt neceſſarily reimburſe themſelves at the Expence of the Company, by charging a higher Freight on their Ships than otherwiſe they would have Occaſion to do.—And the Amount of this Article I ſhall endeavour to aſcertain by the following Calculation. The Coſt of Hull, Rigging, &c. of Twenty-ſix Ships; at £. 12,000 each, is £. 312,000; and the Intereſt upon that Sum, at £. 5. per Cent. per Annum, is £. 15,600 per Annum—The Expence in Docks, the extraordinary Repair neceſſary to make good the Waſte cauſed by laying a whole Year in Dock, with Inſurance, &c. may be, upon each Ship, about £. 400, and on Twenty-ſix Ships £. 10,400; which Two Sums, making together £. 26,000, is cauſed to the Owners, and conſequently to the Company, by entertaining in their Service Twenty-ſix Ships, which, for want of Employ, are kept in Docks.

And thus the whole unneceſſary Expence, or dead Loſs, cauſed to the Company by theſe Two Articles, is £. 73,904, and which Expence may be retrenched, by reducing the Number of their Ships to 55, being more than ſufficient to carry on their Trade. But notwithſtanding the preſent bad Situation of the Company's Affairs, and the Proſpect of their Trade decreaſing, and notwithſtanding the late Act paſſed by Parliament, to reſtrain the Company's Tonnage, I underſtand that they propoſe to evade this Act, by repairing their Ships for Six Voyages, whereas they never uſed to run more than Four Voyages: And, if we reckon Three Years to each Ship's Voyage, this will keep up the preſent Number of Shipping for Six Years longer—But their keeping up the Number of Shipping by repairing, will be productive of the ſame, or rather greater, Evils to the Public, as well as the Company, than new building would have done: It would be therefore neceſſary to prevent this, by a new Clauſe added to the reſtraining Bill.

I ſhould imagine that the Company might ſtill farther decreaſe their Expence of Freight, by increaſing the Dimenſions and Burden of the Ships they may build in future; for Inſtance, If they ſhall build Three Ships of ſuch Dimenſions as to carry a Burden equal to Four of the preſent Ships, they muſt thereby ſave the Charge of the whole Officers of each Fourth Ship, who by their Privilege and ſuperior Pay, form the moſt expenſive Part of the Ship's Company; they would likewiſe ſave above One Half of the common Crew of each Fourth Ship; and they would farther ſave in the building, rigging, ſtoring, and victualling, nearly One Half the Expence of each Fourth Ship; conſequently they would ſave, in the whole, about One Eighth Part of their whole yearly Charge of Freight.—And ſuppoſing that the Sum Total of the Company's Freight ſhould be reduced, by a future Decreaſe of their Trade, and by the preceding propoſed Retrenchment, to the Sum of £. 300,000 per Annum, (whereas for ſome Years paſt it hath been near £. 500,000) One Eighth of ſaid £. 300,000 being ſaved by increaſing the Burden of their Ships in the Manner propoſed, would diminiſh the whole Expence of their Freight £. 37,500 per Annum; that is to ſay, inſtead of 300,000 upon the preſent Plan of Building, it would, upon the propoſed increaſed Plan, be only £. 262,500. Thus much I have obſerved upon the Company's general Plan of Freighting; but I muſt beg leave to add one Remark in particular upon their Plan of the preſent Year—The Company have taken up, and are ſending out this Year, Twenty-five Ships, of which Eleven are deſtined to *China*, and the other Fourteen to *Bombay*, *Coaſt* and *Bay*, and *Bencoolen*: And I am informed that the Court of Directors have lately come to a Reſolution of ordering all theſe Ships to be dead freighted Home—And, as I have obſerved before, that each Ship could lade from 3 to 400 Tons above the Company's chartered Tonnage, it is evident, by Calculation, that Fifteen, or at moſt Sixteen Ships, would import the whole Cargoes that will be laden on the Twenty-five;—conſequently the Company muſt pay full chartered Freight or £. 32. per Ton, on Twenty-five Ships, inſtead of having the chartered Freight on only Sixteen Ships, and ſurplus Freight for the remaining Tonnage; and the Difference betwixt the chartered and the ſurplus Freight of Nine Ships is £. 71,856—which Sum muſt be an unneceſſary Expence created to the Company, by ſending out theſe Nine ſuperfluous Ships.

John Durand.

January 28, 1773.

N° 5.

To the Honourable Secret Committee of Parliament.

Honourable Gentlemen,

IN Obedience to your Command, that I ſhould ſtate to you the ſeveral Meaſures, whereby Savings may be made to my Employers the *Eaſt India* Company, in the Articles of Freight and Demorage, I have taken the Subject into my moſt ſerious and mature Conſideration; and as a hearty Well-wiſher to the true Intereſt of the honourable Company, I beg leave to ſuggeſt the following Hints, which, in my Opinion, if carried into Practice, would effectually leſſen, if not eradicate, the Evils now exiſting in the Shipping Branch of the *Eaſt India* Company's Trade, and put the ſame upon ſuch a Plan in future, as would greatly relieve the Company from the heavy Load it now labours under, by the vaſt Sums paid for Freight and Demorage.

But in order to ſhew the Utility of theſe Hints, I ſhall firſt endeavour to point out a few of the principal Cauſes of thoſe Evils.

First, That from the great Numbers, Opulence, and various Intereſts of the Owners of Shipping, due Œconomy is prevented, and they by thoſe Means are not only enabled to obtain high Freight, but are not ſubject to the neceſſary Controul.

Second, The Admiſſion and Employment of many more Ships in the Service than are needful for the Trade.

Third, The allowing Private Trade and Country Voyages.

Fourth, The Employment of ſo great a Number of ſmall Ships, which naturally require an additional Number of Captains and Officers, and creates a conſiderable Increaſe of Private Trade and Sailing Charges.

And in relief of the ſeveral above-mentioned Evils, I would humbly ſuggeſt the following Plan:

That no more Ships be taken up Annually, than whoſe Cargoes

Cargoes would be ſufficient to ſupply the Company's Sales.

That the ſmall Ships ſhould be ſent to *Coaſt* and *Bay* for the fine Goods, and the large ones to *China* for the Teas: And that no more ſmall Ships be built, than are deemed neceſſary for the *Coaſt* and *Bay* Trade.

That all the Ships be taken up for their full Tonnage by Builders Meaſurement Out and Home, and to be laden and unladen by the Company's Officers, here and in *India*; and that moderate, but adequate, Freights be paid for the ſame, in lieu of the ſeveral Sums now allowed for whole Freights, half Freights, Surplus Tonnage, Kintlage, and Demorage, for a common Voyage Out and Home.

That the Company do allow no Private Trade, nor any Ship to go a Country Voyage.

That in order to reduce the exorbitant Tonnage, which at preſent is not leſs than 63,000 Tons, Builders Meaſurement, no more Ships be built, nor any repaired for going more than four Voyages, until the whole Tonnage employed by the Company ſhall be reduced to 35,000 Tons, according to the foregoing Rate of Meaſurement, which it is certain will be ſufficient for amply ſupplying the Company's Sales in *England*, even if they ſhould in future conſiderably increaſe; and leave a proper Number of Ships at Home, ready to be employed upon any ſudden or extraordinary Occaſion: But after ſuch Reduction has taken place, then 3,000 Tons of new Shipping built annually, will be ſufficient for keeping up the before-mentioned Quantity of 35,000 Tons.—And ſhould a larger Quantity of Tonnage be required, from War or other Emergency, Out than Home, in that Caſe it is propoſed, that extra Ships be hired on Half Freight for the Voyage Outwards, and be ſold in *India* on Account of the Owners, with the uſual Reſtrictions.

Were the above Meaſures purſued, I am clearly of Opinion, that *One Third* of the Sum now paid annually for Freight and Demorage might be ſaved, and the pernicious Practice of Smuggling in a great Degree prevented.

But ſhould ever a Plan be adopted (which in my Judgment is very eligible) for the Company's purchaſing the preſent Ships freighted by them, and for building and equipping their Ships in future at their own Docks, and by their own Servants, then I am very confident *a further conſiderable Saving* might be yet made, and the many Inconveniencies ariſing from the Numbers, Opulence, and various Intereſts of the Owners of Shipping, with the improper Controul they now in conſequence poſſeſs, be effectually obviated.

Having peruſed an Account of the Net Goods brought Home for the Company, from 1753 to 1772, both included, it appears to me, that they have paid for thoſe Goods near £. 32. per Ton Freight on an Average, excluſive of Demorage, or Intereſt on Money advanced for Impreſs and Surplus Tonnage Outwards, or Expence of Packets built by the Company; but as the Tonnage of the Kintlage, &c. is blended with that of the Goods, it is poſſible there may be ſome ſmall Errors in this Statement, which may be rectified by the proper Officer.

I have the Honour to be, with the greateſt Reſpect,
Honourable Gentlemen,
Your moſt obedient, and
London, the 11th February 1773. moſt humble Servant,

Gabriel Snodgraſs.

N° 6.

ACCOUNT of *China* Ships which have come Home fully laden; ſpecifying the Quantity of Tons, Builders Meaſurement, and the Quantity of Tons of Merchandize, including Kintlage; for Five Years.

1768.	Builders Meaſurement.	Merchandize brought, including Kintlage.
Oſterley	642	608
Northumberland	657	577
Earl of Lincoln	676	672
Norfolk	662	531
Triton	637	649
Latham	716	638
Houghton	707	670
Britiſh King	663	684
Vanſittart	676	681
1769.		
Groſvenor	679	705
Duke of Glouceſter	657	691
Lord Mansfield	632	669
Harcourt	676	710
True Briton	679	716
Aſia	657	657
Clive	687	673
Pacific	668	661
Tilbury	643	632
London	676	730
Horſendon	666	674
Sea Horſe	676	688
1770.		
Plaſſey	663	718
Ponſborne	676	747
Glatton	676	700
Cruttenden	663	696
Speke	726	740
Pigot	676	728
Hector	688	743
Nottingham	701	732
Granby	786	846
Havannah	676	749
Triton	637	692
Earl of Lincoln	676	705
Earl of Aſhburnham	679	703
Oſterley	642	681
Norfolk	662	657
Neptune	656	667
Devonſhire	657	702
1771.		
Earl of Middleſex	657	636
Princeſs Royal	864	977
Royal Captain	676	712
Hawke	716	735
Duke of Glouceſter	657	676
Kent	657	649
Latham	716	734
Lord Camden	707	734
Valentine	676	712
Reſolution	804	915
Huntingdon	716	733

Bridgewater	804	—	914
Prime	864	—	997
1772.			
British King	663	—	675
Northumberland	657	—	632
Bute	657	—	670
Glatton	676	—	668
Stafford	804	—	865
Thames	676	—	688
Calcutta	761	—	729
Cruttenden	663	—	691
Sea Horse	676	—	666
Pacific	668	—	654
York	679	—	689
Horsendon	666	—	712
Grenville	666	—	755
Earl of Elgin	687	—	657
Duke of Richmond	657	—	669
Queen	804	—	884
Salisbury	657	—	664
Grosvenor	729	—	739
Talbot	657	—	684
Ankerwyke	676	—	706

East India House, 11th February 1773.

Rd Cole, Freight Accountant.

N° 7.

An ACCOUNT of the Number of Ships hired upon Freight by the Company in the Year 1751, and from 1762 to 1772, both inclusive; distinguishing such as were Abroad, such as were taken up, such as were at Home, and such as were building; and distinguishing the Tonnage of each Ship.

In the Year 1751.

	Tons.	Builders Measurement.
22 Ships Abroad; viz.		
Anson	385	
Britannia	620	
Cæsar	544	
Duke of Dorset	544	
Essex	590	
Eastcourt	608	
Hardwicke	573	
Hector	585	
Kent	632	
London	620	
Lord Anson	664	
Onslow	626	
Prince Henry	561	
Prince George	657	
Shaftsbury	642	
Scarborough	642	
Saint George	619	
Stretham	614	
True Briton	679	
Triton	595	
Warwick	608	
Wager	590	
		13,198
17 Ships taken up.		
Admiral Vernon	590	
Bombay Castle	633	
Colchester	544	
Chesterfield	614	
Dorrington	544	
Delawar	496	
Drake	614	
Dodington	703	
Edgecote	520	
Exeter	590	
Godolphin	544	
Houghton	614	
Oxford	608	
Prince of Wales	544	
Pelham	544	
Rhoda	614	
Royal Duke	645	
		9,961
23 Ships at Home.		
Augusta	614	
Boscawen	651	
Benjamin	380	
Elizabeth	590	
Fort Saint George	590	
Grantham	544	
Ilchester	608	
Norfolk	550	
Portfield	464	
Prince Edward	673	
Suffolk	626	
Stafford	590	
Severn	590	
Walpole	623	
Warren	608	
York	590	
Edgebaston	555	
Griffin	585	
Montfort	544	
Marlborough	585	
Sandwich	608	
Salisbury	590	
Tavistock	633	
		13,391
3 Ships building		
In the Room of the *Prince William*	626	
Royal George	651	
Somerset	614	
		1,891
65		38,441

In the Year 1762.

28 Ships Abroad.		
Albion	671	
Admiral Pococke	666	
Boscawen	668	
Britannia	676	
Clinton	614	

Clive

Clive	687	
Drake	626	
Earl of Elgin	687	
Eſſex	632	
Elizabeth	676	
Earl of Aſhburnham	679	
Fox	632	
Godolphin	575	
Groſvenor	679	
Houghton	614	
Hector	609	
Hardwicke	614	
Harcourt	649	
Horſendon	666	
Oſterley	642	
Prince of Wales	637	
Royal Captain	676	
Royal Charlotte	669	
True Briton	679	
Tilbury	643	
Valentine	655	
Walpole	643	
Winchelſea	614	
		18,178

20 Ships taken up.

Bute	657	
Britiſh King	663	
Cruttenden	663	
Deptford	676	
Egmont	614	
Earl of Middleſex	657	
Falmouth	662	
Glatton	676	
Havannah	676	
Hawke	646	
Lord Clive	676	
Lord Mansfield	632	
Latham	643	
Neptune	656	
Plaſſey	663	
Pococke	632	
Pigot	676	
Pitt	844	
Speaker	702	
Talbot	657	
		13,371

12 Ships at Home.

Caernarvon	632	
Duke of Richmond	656	
Earl of Holderneſſe	625	
Norfolk	662	
Prince Edward	662	
Princeſs Auguſta	614	
Prince Henry	614	
Prince George	657	
Triton	595	
Worceſter	646	
Warren	608	
York	679	
		7,650

5 Ships building
In the Room of the

Lord Anſon	657	
London	676	
Shaftſbury	657	
Suffolk	676	
Sandwich	657	
		3,323
		42,522

65

In the Year 1763.

30 Ships Abroad.

Admiral Pococke	666	
Boſcawen	668	
Britannia	676	
Bute	657	
Britiſh King	663	
Cruttenden	663	
Deptford	676	
Earl of Aſhburnham	679	
Egmont	614	
Earl of Middleſex	657	
Falmouth	662	
Groſvenor	679	
Glatton	676	
Houghton	614	
Hector	609	
Hawke	646	
Havannah	676	
Lord Clive	676	
Lord Mansfield	632	
Latham	643	
Neptune	656	
Oſterley	642	
Plaſſey	663	
Pococke	632	
Pigot	676	
Pitt	844	
Speaker	702	
Talbot	657	
Valentine	655	
Winchelſea	614	
		19,873

20 Ships taken up.

Anſon	657	
Aſia	657	
Caernarvon	632	
Calcutta	632	
Duke of Richmond	656	
Duke of Glouceſter	657	
Devonſhire	657	
Duke of Albany	676	
Earl of Lincoln	676	
Earl of Elgin	687	
Earl of Holderneſſe	625	
Kent	657	
Lord Holland	676	
London	676	
Norfolk	662	
Northumberland	657	
Princeſs Auguſta	614	
Vanſittart	676	
Worceſter	646	
York	679	
		13,155

15 Ships at Home.

Albion	671
Clive	687
Clinton	614
Drake	622
Eſſex	632
Fox	632
Godolphin	575
Harcourt	649
Horſendon	666
Hardwicke	614
Prince of Wales	637
Royal Captain	676
Royal Charlotte	669

Tilbury

Tilbury	648	
True Briton	679	
		9,666

3 Ships Building
In the Room of the

Prince George	676	
Prince Henry	676	
Walpole	676	
		2,028
68		44,722

In the Year 1764.

33 Ships Abroad.

Admiral Pococke	666	
Anſon	657	
Aſia	657	
Boſcawen	668	
Bute	657	
Britiſh King	663	
Caernarvon	632	
Calcutta	632	
Deptford	676	
Duke of Richmond	656	
Devonſhire	657	
Duke of Glouceſter	657	
Duke of Albany	676	
Earl of Middleſex	657	
Earl of Lincoln	676	
Earl of Elgin	687	
Kent	657	
Lord Clive	676	
Lord Mansfield	632	
Latham	643	
Lord Holland	676	
London	676	
Norfolk	662	
Northumberland	657	
Pococke	632	
Pitt	844	
Princeſs Auguſta	614	
Talbot	657	
Valentine	655	
Vanſittart	676	
Winchelſea	614	
Worceſter	646	
York	679	
		21,870

20 Ships taken up.

Ankerwyke	676	
Albion	671	
Clive	687	
Dutton	676	
Eſſex	632	
Fox	632	
Groſvernor	679	
Grenville	676	
Horſendon	666	
Hardwicke	614	
Harcourt	676	
Pacific	668	
Ponſborne	676	
Royal Captain	676	
Royal Charlotte	669	
Saliſbury	657	
Speke	726	
Tilbury	643	
Thames	676	
True Briton	679	
		13,355

15 Ships at Home.

Britannia	676	
Cruttenden	663	
Earl of Aſhburnham	679	
Egmont	614	
Falmouth	662	
Glatton	676	
Hector	609	
Hawke	646	
Houghton	614	
Havannah	676	
Neptune	656	
Oſterley	642	
Plaſſey	663	
Pigot	676	
Speaker	702	
		9,854

4 Ships building
In the Room of the

Clinton	707	
Drake	696	
Prince of Wales	716	
Harcourt	676	
		2,795
72		47,874

In the Year 1765.

30 Ships Abroad.

Admiral Pococke	666	
Aſia	657	
Ankerwyke	676	
Bute	657	
Clive	687	
Duke of Richmond	656	
Duke of Glouceſter	657	
Dutton	676	
Earl of Middleſex	657	
Earl of Elgin	687	
Eſſex	632	
Fox	632	
Groſvenor	679	
Grenville	676	
Horſendon	666	
Hardwicke	614	
Harcourt	676	
Kent	657	
Princeſs Auguſta	614	
Pacific	668	
Ponſborne	676	
Royal Captain	676	
Royal Charlotte	669	
Saliſbury	657	
Speke	720	
Talbot	657	
Tilbury	643	
Thames	676	
True Briton	679	
York	679	
		19,922

22 Ships taken up.

Anſon	657	
Britannia	676	
Cruttenden	663	
Duke of Kingſton	716	
Deptford	676	
Devonſhire	657	
Duke of Cumberland	716	
Duke of Albany	676	

Earl

Earl of Aſhburnham	679	
Glatton	676	
Hampſhire	696	
Hawke	646	
Havannah	676	
Lioneſs	693	
Lord Camden	707	
Neptune	656	
Nottingham	700	
Oſterley	642	
Prince of Wales	716	
Plaſſey	663	
Pigot	676	
Speaker	702	
		14,965

17 Ships at Home.

Boſcawen	668	
Britiſh King	663	
Caernarvon	632	
Calcutta	632	
Earl of Lincoln	676	
Lord Clive	676	
Latham	643	
Lord Mansfield	632	
Lord Holland	676	
London	676	
Norfolk	662	
Northumberland	657	
Pococke	632	
Pitt	844	
Vanſittart	676	
Valentine	655	
Worceſter	646	
		11,346

4 Ships building

In the Room of the *Egmont*	700	
Falmouth	676	
Hector	688	
Houghton	707	
		2,771
73		49,004

In the Year 1766.

27 Ships Abroad.

Aſia	657	
Anſon	657	
Britannia	676	
Cruttenden	663	
Duke of Kingſton	676	
Duke of Cumberland	716	
Deptford	676	
Duke of Albany	676	
Devonſhire	657	
Earl of Aſhburnham	679	
Fox	632	
Glatton	676	
Hampſhire	696	
Hawke	646	
Havannah	676	
Lioneſs	693	
Lord Camden	707	
Neptune	656	
Nottingham	701	
Oſterley	642	
Ponſborne	676	
Prince of Wales	716	
Plaſſey	663	
Pigot	676	
Royal Charlotte	669	
Speke	720	
Speaker	702	
		18,280

24 Ships taken up.

Admiral Pococke	666	
Britiſh King	663	
Bute	657	
Calcutta	632	
Earl of Middleſex	657	
Earl of Lincoln	676	
Egmont	700	
Earl of Elgin	687	
Europa	676	
Earl of Chatham	676	
Greenwich	676	
Hector	688	
Houghton	707	
Lord Holland	676	
Latham	716	
London	676	
Lord Mansfield	632	
Lord Clive	676	
Northumberland	657	
Norfolk	662	
Northington	676	
Triton	637	
Vanſittart	676	
Worceſter	646	
		16,091

21 Ships at Home.

Ankerwyke	676	
Clive	687	
Duke of Richmond	656	
Dutton	676	
Duke of Glouceſter	657	
Eſſex	632	
Grenville	676	
Groſvenor	679	
Horſendon	666	
Hardwicke	614	
Harcourt	676	
Kent	657	
Princeſs Auguſta	614	
Pacific	668	
Royal Captain	676	
Saliſbury	657	
Talbot	657	
Thames	676	
True Briton	679	
Tilbury	643	
York	679	
		13,901

2 Ships building

In the Room of the *Pitt*	786	
Valentine	676	
		1,462
74		49,734

In the Year 1767.

24 Ships abroad.

Admiral Pococke	666	
Britiſh King	663	
Bute	657	
Calcutta	632	
Earl of Lincoln	676	

Earl of Middleſex	657	
Europa	676	
Earl of Elgin	687	
Egmont	700	
Earl of Chatham	676	
Greenwich	676	
Hector	688	
Houghton	707	
Lord Holland	676	
Latham	716	
London	676	
Lord Mansfield	632	
Northumberland	657	
Norfolk	662	
Northington	676	
Oſterley	642	
Triton	637	
Vanſittart	676	
Worceſter	646	
		16,057

27 Ships taken up.

Ankerwyke	676	
Aſia	657	
Clive	687	
Dutton	676	
Duke of Glouceſter	657	
Duke of Richmond	656	
Eſſex	632	
Groſvenor	679	
Granby	786	
Grenville	676	
Horſendon	676	
Harcourt	676	
Kent	657	
Pacific	668	
Ponſborne	676	
Queen	804	
Royal Captain	676	
Sea Horſe	676	
Shrewſbury	676	
Saliſbury	657	
True Briton	679	
Tilbury	640	
Thames	676	
Talbot	657	
Verelſt	676	
Valentine	676	
York	679	
		18,307

24 Ships at Home.

Anſon	657	
Britannia	676	
Cruttenden	663	
Duke of Cumberland	716	
Deptford	676	
Duke of Kingſton	676	
Duke of Albany	676	
Devonſhire	657	
Earl of Aſhburnham	679	
Fox	632	
Glatton	676	
Havannah	676	
Hampſhire	696	
Hawke	646	
Lioneſs	693	
Lord Camden	707	
Neptune	656	
Nottingham	701	
Prince of Wales	716	
Plaſſey	663	
Pigot	676	
Royal Charlotte	669	
Speke	720	
Speaker	702	
		16,305

1 Ship building.

Hardwicke	804	
76		51,473

In the Year 1768.

32 Ships Abroad.

Ankerwyke	676	
Aſia	657	
Bute	657	
Calcutta	632	
Clive	687	
Dutton	676	
Duke of Glouceſter	657	
Duke of Richmond	656	
Earl of Chatham	676	
Eſſex	632	
Groſvenor	679	
Granby	786	
Grenville	676	
Horſendon	666	
Harcourt	676	
Kent	657	
London	676	
Lord Mansfield	632	
Pacific	668	
Ponſborne	676	
Queen	804	
Royal Captain	676	
Sea Horſe	676	
Shrewſbury	676	
Saliſbury	657	
True Briton	679	
Tilbury	643	
Thames	676	
Talbot	657	
Verelſt	676	
Valentine	676	
York	679	
		21,573

31 Ships taken up.

Anſon	657	
Britannia	676	
Cruttenden	663	
Duke of Albany	676	
Devonſhire	657	
Deptford	676	
Duke of Kingſton	676	
Duke of Grafton	804	
Duke of Cumberland	716	
Earl of Aſhburnham	679	
Earl of Lincoln	676	
Earl of Middleſex	657	
Fox	632	
Glatton	676	
Havannah	676	
Hector	688	
Hampſhire	696	
Lioneſs	693	
Lord Holland	676	
Lord Camden	707	
Neptune	656	
Nottingham	701	
Norfolk	662	
Oſterley	642	
Pigot	676	
Plaſſey	663	

Prince of Wales	716	
Royal Charlotte	669	
Speke	726	
Speaker	702	
Triton	637	
		21,107

12 Ships at Home.

Admiral Pococke	666	
Britiſh King	663	
Europa	676	
Earl of Elgin	687	
Egmont	700	
Greenwich	676	
Houghton	707	
Latham	716	
Northumberland	657	
Northington	676	
Vanſittart	676	
Worceſter	646	
		8,146

1 Ship building.

Hawke	716	
76		51,542

In the Year 1769.

36 Ships Abroad.

Ankerwyke	676	
Anſon	657	
Britannia	676	
Cruttenden	663	
Duke of Albany	676	
Devonſhire	657	
Deptford	676	
Duke of Kingſton	676	
Duke of Grafton	804	
Duke of Cumberland	716	
Earl of Chatham	676	
Earl of Lincoln	676	
Earl of Middleſex	657	
Earl of Aſhburnham	679	
Fox	632	
Granby	786	
Glatton	676	
Havannah	676	
Hector	688	
Hampſhire	696	
Lioneſs	693	
Lord Holland	676	
Lord Camden	707	
Nottingham	701	
Neptune	656	
Norfolk	662	
Oſterley	642	
Ponſborne	676	
Pigot	676	
Plaſſey	663	
Prince of Wales	716	
Royal Charlotte	669	
Speke	720	
Speaker	702	
Talbot	657	
Triton	637	
		24,572

30 Ships taken up.

Admiral Pococke	666	
Bridgewater	804	
Britiſh King	663	
Bute	657	
Duke of Glouceſter	657	
Duke of Portland	716	
Europa	676	
Earl of Elgin	687	
Egmont	700	
Greenwich	676	
Houghton	707	
Huntingdon	716	
Hawke	716	
Hartcourt	676	
Kent	657	
Latham	716	
Lord Mansfield	632	
Morſe	864	
Northington	676	
Northumberland	657	
Princeſs Royal	864	
Prime	864	
Royal Captain	676	
Reſolution	804	
Stafford	804	
True Briton	679	
Valentine	676	
Vanſittart	676	
Vereliſt	676	
Worceſter	716	
		21,354

19 Ships at Home.

Aſia	657	
Clive	687	
Calcutta	632	
Duke of Richmond	656	
Dutton	676	
Eſſex	632	
Groſvenor	679	
Grenville	676	
Horſendon	666	
London	676	
Lord North	761	
Pacific	668	
Queen	804	
Saliſbury	657	
Sea Horſe	676	
Shrewſbury	676	
Tilbury	643	
Thames	676	
York	679	
		12,877
85		58,803

In the Year 1770.

35 Ships Abroad.

Admiral Pococke	666	
Bridgewater	804	
Britiſh King	663	
Bute	657	
Duke of Kingſton	676	
Duke of Cumberland	716	
Duke of Glouceſter	657	
Duke of Portland	716	
Earl of Middleſex	657	
Europa	676	
Earl of Elgin	687	
Egmont	700	
Greenwich	676	
Houghton	707	
Huntingdon	716	

Hawke	716	
Harcourt	676	
Kent	757	
Lord Camden	707	
Latham	716	
Lord Mansfield	632	
Morse	864	
Northington	676	
Northumberland	657	
Prince of Wales	716	
Princess Royal	864	
Prime	864	
Royal Captain	676	
Resolution	804	
Stafford	804	
True Briton	679	
Valentine	676	
Vansittart	676	
Verelst	676	
Worcester	716	
		24,826

30 Ships taken up.

Ankerwyke	676	
Asia	657	
Calcutta	761	
Cruttenden	663	
Colebrooke	716	
Clive	687	
Duke of Richmond	657	
Deptford	676	
Dutton	676	
Grosvenor	729	
Glatton	758	
Grenville	666	
Godfrey	716	
Horsendon	666	
Hampshire	696	
Lord Holland	804	
Lord North	761	
London	716	
Ponsborne	676	
Pacific	668	
Pigot	676	
Queen	804	
Rochford	716	
Salisbury	657	
Sea Horse	676	
Speke	726	
Shrewsbury	676	
Thames	676	
Talbot	657	
York	679	
		20,968

13 Ships at Home.

Nottingham	701	
Hector	688	
Havannah	676	
Triton	637	
Granby	786	
Speaker	702	
Earl of Lincoln	676	
Lioness	693	
Earl of Ashburnham	679	
Devonshire	657	
Duke of Grafton	804	
Duke of Albany	676	
Anson	657	
		9,032

9 Ships building
In the Room of the

Plassey	804	
Royal Charlotte	758	
Osterley	758	
Britannia	804	
Norfolk	716	
Neptune	716	
Fox	758	
Admiral Watson	758	
Marquis of Rockingham	758	
		6,830
	87	
		61,656

In the Year 1771.

38 Ships Abroad.

Earl of Elgin	687	
British King	663	
Stafford	804	
Verelst	676	
Bute	657	
Morse	864	
Northumberland	657	
Duke of Portland	716	
Duke of Richmond	656	
Queen	804	
Calcutta	761	
York	679	
Salisbury	657	
Asia	657	
Ponsborne	676	
Sea Horse	676	
Glatton	676	
Grosvenor	729	
Ankerwyke	676	
Thames	676	
Pacific	668	
Talbot	657	
Horsendon	666	
Cruttenden	663	
Grenville	676	
Lord North	761	
Deptford	676	
Rochford	716	
Speke	720	
Clive	687	
Colebrooke	716	
Shrewsbury	676	
London	716	
Godfrey	716	
Dutton	676	
Hampshire	696	
Lord Holland	804	
Pigot	676	
		26,613

36 Ships taken up.

Lioness	693	
Nassau	716	
Nottingham	701	
Royal Henry	804	
Havannah	676	
Osterley	758	
Lord Camden	707	
Granby	786	
Glatton	758	
Duke of Grafton	804	
Earl of Ashburnham	679	
Earl of Lincoln	676	
Fox	758	
Norfolk	716	
Triton	637	
Greenwich	676	
Earl of Sandwich	804	

Prince

Prince of Wales	716	
Anſon	657	
Duke of Albany	676	
Royal Charlotte	758	
Duke of Cumberland	716	
Hector	688	
Marquis of Rockingham	758	
Devonſhire	657	
Speaker	702	
		18,677

17 Ships at Home.

Kent	657	
Houghton	707	
Latham	716	
Princeſs Royal	864	
Hawke	716	
Valentine	676	
Europa	676	
Vanſittart	676	
Reſolution	804	
Bridgewater	804	
Huntingdon	716	
Worceſter	716	
Northington	676	
Egmont	700	
Harcourt	676	
True Briton	679	
Prime	864	
		12,323

6 Ships building.

In the Room of the *Earl of Middleſex*	716	
Admiral Pococke	864	
Duke of Kingston	716	
Royal Captain	864	
Duke of Glouceſter	758	
Lord Mansfield	758	
		4,676
87		62,289

In the Year 1772.

30 Ships Abroad.

Colebrooke	716	
Shrewſbury	676	
London	716	
Pigot	676	
Lioneſs	693	
Nottingham	701	
Royal Henry	804	
Havannah	676	
Oſterley	758	
Granby	786	
Earl of Lincoln	676	
Greenwich	676	
Norfolk	716	
Triton	637	
Lord Camden	707	
Earl of Aſhburnham	679	
Anſon	657	
Fox	758	
Naſſau	716	
Galton	758	
Duke of Cumberland	716	
Duke of Albany	676	
Duke of Grafton	804	
Royal Charlotte	758	
Hector	68	
Prince of Wales	716	
Earl of Sandwich	804	
Speaker	702	
Devonſhire	657	
Marquis of Rockingham	758	
		21,461

25 Ships taken up.

Kent	657	
Ponſborne	676	
Worceſter	716	
Prime	864	
Princeſs Royal	864	
Royal Captain	864	
Latham	716	
Lord Mansfield	758	
Duke of Kingston	716	
Valentine	676	
Huntingdon	716	
Sturmont	716	
Northington	676	
Houghton	707	
Alfred	758	
Duke of Portland	716	
Bridgewater	804	
Egmont	700	
Harcourt	676	
Hawke	716	
Reſolution	804	
Beſborough	864	
Europa	676	
Vanſittart	676	
Britiſh King	663	
		18,375

27 Ships at Home.

Morſe	864	
Northumberland	657	
Bute	657	
Dutton	676	
Glatton	676	
Stafford	804	
Aſia	657	
Thames	676	
Calcutta	761	
Speke	720	
Cruttenden	663	
Sea Horſe	676	
Pacific	668	
Horſendon	666	
Grenville	676	
Queen	804	
Saliſbury	657	
Groſvenor	729	
Talbot	657	
Lord North	761	
Ankerwyke	676	
Deptford	676	
Rochford	716	
Clive	687	
Godfrey	716	
Hampſhire	696	
Lord Holland	804	
		19,076

4 Ships building.

New Ship in the room of the *True Briton*	758	
D° *Earl Elgin*	716	
D° *York*	758	
D° *Vereliſt*	716	
		2,948
86		61,860

East India Houſe,
the 5th February 1773.

Cha. Tho. Coggan.

N° 8.

Agreement made between the Owners of *Eaſt India* Shipping, concerning the Limitation of Tonnage. Dated 12th June 1751.

WHEREAS great Inconveniencies have ariſen, as well to the honourable the United Company of Merchants of *England* trading to the *Eaſt Indies*, as to all thoſe who are Owners of Ships employed in the Service of the ſaid Company, by building more Ships than the Trade of the ſaid Company require, and each of the Parties have greatly ſuffered thereby, great Numbers of the ſaid Ships being obliged to be kept at Home for a long Time unemployed, at a very great Expence to the Owners, and ſome of which being not imployed for Two Years and upwards, during which Time the Rigging, Sails, and Stores, have periſhed, and been rendered unfit for future Service, and the Ships have greatly decayed, which has very much increaſed the Owners Expences; and by that Means the ſaid Owners cannot let out their Ships ſo cheap as otherwiſe they might be able to do: In order therefore to prevent the like Inconveniencies and Expences for the future, and that the ſaid Company may be better ſupplied with Shipping, we whoſe Names are hereunder written, who have reſpectively ſubſcribed this Agreement, being Owners and Proprietors of Stock of the ſaid Company, and alſo the Owners and Proprietors of Ships employed in the Service of the ſaid Company, have ſeverally and reſpectively promiſed and agreed, and do hereby ſeverally and reſpectively promiſe and agree, to and with each other in Manner following; that is to ſay, That we will reſpectively, to the utmoſt of our reſpective Skill and Power, cauſe and procure the Number of Ships, which now are, and ſhall hereafter be built for, and employed in, the Service of the ſaid Company, to be reduced as ſoon as poſſibly may be, by the Method hereinafter mentioned, to Forty-eight in Number; and that neither of us ſhall in any Manner of Ways whatſoever, do, or cauſe or procure to be done, any Act, Matter, or Thing whatſoever, whereby, or by Reaſon or Means whereof, the Reduction of the Number of the ſaid Ships to Forty-eight in Number, in the Manner and by the Method hereinafter mentioned, ſhall be fruſtrated, prevented, ſuſpended, or delayed, in any Manner of Ways, or for any Time whatſoever: And as ſoon as the ſaid Ships ſhall be reduced to Forty-eight in Number, that we will jointly and ſeverally, to the utmoſt of our reſpective Power, do all that in us reſpectively lie, that no more than Forty-eight in Number of Ships ſhall thereafter be built for, and employed in, the Service of the ſaid Company, at one and the ſame Time; and that we will reſpectively do all in our reſpective Power to prevent any Addition to be made thereto in any Manner of Ways, and to prevent any and every Application to the ſaid Company for that Purpoſe, or any thing relating thereunto, except than as herein is particularly mentioned. And in order that the ſaid Ships may be reduced to Forty-eight in Number as aforeſaid, with as much Juſtice and as little Inconveniency as poſſibly may be to the Parties concerned, It is agreed, That when any of the ſaid Ships which have or ſhall hereafter be built for, and employed in, the ſaid Company's Service, ſhall have performed Four Voyages in the ſaid Service, according to the uſual Cuſtom of the ſaid Company in employing of Ships, and the Commander or Commanders of any ſuch Ship or Ships ſhall happen to die in the laſt of the ſaid Voyages, or after the Performance thereof ſhall retire from and diſcontinue the ſaid Service, as Commander or Commanders of ſuch Ship or Ships, that then and in either of the ſaid Caſes, ſuch Ship or Ships ſhall not be replaced, and there ſhall be no Ship or Ships built in Lieu of, or on the Bottom of ſuch Ship and Ships, ſo performing ſuch Voyages as aforeſaid, until ſuch ſaid Ships ſo aforeſaid built for, and employed, and to be built for, and employed in, the ſaid Company's Service, ſhall be reduced to the Number of Forty-eight Ships as aforeſaid, in the Whole: And, in order that this Agreement may not be evaded or fruſtrated, the Perſon or Perſons who ſhall have been Commander and Commanders at the Commencement of the Fourth Voyage of all or any ſuch Ship or Ships in the ſaid Company's Service, which ſhall have performed Four Voyages as aforeſaid, ſhall, before any new Ship ſhall begin to be built, enter into a Bond with a ſufficient Surety of the Penalty of Six Thouſand Pounds to the Huſband thereof, to ſecure his continuing Commander of ſuch Ship ſo to be built, for One Voyage at leaſt, in the ſaid Company's Service, or in Lieu thereof, to pay to the Owners of ſuch ſaid Ship Three Thouſand Pounds, unleſs he ſhall be prevented by unforeſeen Illneſs, or ſome inevitable Accident, which ſhall be clearly made appear to the Satisfaction of the Court of Directors of the ſaid Company. And it is further agreed, That in caſe the Part Owners of any Ship or Ships built for, and employed in, the ſaid Company's Service, ſhall at any Time, after One or more Voyage or Voyages, not think ſuch Ship or Ships in a Condition to be refitted for the ſaid Service; and if the Perſon or Perſons who ſhall have been Commander or Commanders of ſuch Ship or Ships at the Commencement of the laſt Voyage from *England*, ſhall happen to be deceaſed, or ſhall retire from and diſcontinue the ſaid Service as Commander or Commanders of ſuch Ship or Ships; or in caſe any Commander or Commanders of any of the ſaid Ship or Ships ſhall be diſmiſſed his or their ſaid Service or Services on any Account whatſoever, and the ſaid Ship or Ships ſhall be then worn out, or not in a Condition to be refitted for another Voyage in the ſaid Company's Service; that then, and in each and every of the ſaid Caſes, ſuch Ship and Ships ſhall not be replaced, and there ſhall be no Ship whatſoever built in Lieu of, or on the Bottom of ſuch laſt mentioned Ship or Ships ſo worn out as aforeſaid, until all the ſaid Ships built for, and employed, and to be built for, and employed in, the ſaid Company's Service, ſhall be reduced to the Number of Forty-eight in the Whole; and the Perſon or Perſons who ſhall have been the Commander and Commanders of all ſuch Ship or Ships which ſhall be worn out, or not in a Condition to be refitted as aforeſaid, at the Commencement of ſuch ſaid Ship or Ships laſt Voyage, in like Manner, before any new Ship or Ships ſhall begin to be built for the ſaid Company's Service, in Lieu of or on the Bottom of ſuch laſt-mentioned Ship or Ships, ſhall enter into a Bond, with a ſufficient Surety, of the Penalty of Six Thouſand Pounds to the Huſband of ſuch ſaid Ship or Ships, to ſecure ſuch Commander and Commanders continuing Commander and Commanders of ſuch ſaid Ship and Ships ſo to be built, for One Voyage at leaſt, in the ſaid Company's Service, or in Lieu thereof, to pay to the Owners of ſuch ſaid Ship Three Thouſand Pounds, unleſs ſuch Commander or Commanders ſhall be prevented by ſome unforeſeen Illneſs, or ſome inevitable Accident, which ſhall be clearly made appear to the Satisfaction of the Court of Directors of the ſaid Company

pany as aforesaid. Provided always, and it is hereby agreed, That nothing herein contained is meant or intended to bind the United Company of Merchants of *England*, trading to the *East Indies*, from causing any Number of Ships to be built for, and employed in, their Service, if the said Company shall think necessary, and shall have Occasion to increase the Number of hired Ships in their Service; but in such Case we do hereby respectively agree, That we will use our utmost and best Endeavours, that every such Ship which may be so built for the said Service, shall be built upon the Bottom and Bottoms, and to replace the Ship and Ships first worn out or lost in their Service, regularly in Course one after another, from the Day of the Date hereof; and that the Command of such Ship or Ships may be given to some Person or Persons who shall have been bred in the said Company's Service. In Witness whereof we have hereunto subscribed our Names, this Twelfth Day of June, in the Year of our Lord One thousand Seven hundred and Fifty-one.

Simon Rogers,
Samuel Braund,
John Hallett,
Thomas Delamotte,
Caleb Grantham,
Thomas Hunt,
Edmund Godfrey,
Edward Page,
Robert Baillie,
John Pelly,
David Crichton,
Aaron Franks,
Robert Brooke,
*Barring*ᵗᵒⁿ *Buggin*,
Samuel Willson,
Richard Crabb,
William Black,
John Pelly, Jun.
Abraham Wells,
Joseph Jackson,
Shearman Godfrey,
Samuel Jones,
John Chace,
John Legg,
M. Lethieullier,
Henry Fynes,
Chaˢ Raymond
Nicholas Crisp,
Fraˢ Salvadore,
Joseph Collier,
Chaˢ Benyon.

N° 9.

Letter from Sir *Richard Hotham* to the Court of Directors of the *East India* Company.

Honourable Sirs,

YOUR late unexpected Resolution has made a most extraordinary Alteration in the Affairs of such Ships as are stationed to *China*. I acknowledge myself bound by Charter Party, but any Agreement may be dissolved by Consent of the contracting Parties, for mutual Benefit: I do therefore *now* propose to you a fresh Tender of my Ship *Royal Captain*; and will agree (provided you will direct to be laden on board of her at *China* as much Goods as she can conveniently carry) to bring Home the same at Twenty Guineas per Ton, *being Four Guineas per Ton* less than you can have a Cargo brought for from thence, under every possible Advantage to the Company that the present Charter Party can afford.

And I do hope, whatever may have been your Motive for your late Resolution, that you will immediately give my Offer a deliberate Consideration.

I am, honourable Sirs,

Wednesday Morning, January 13th, 1773. Your most humble Servant,
Rᵈ Hotham.

The honourable Court of Directors of the *East India* Company.

N° 10.

Letter from Sir *Laurence Dundas*, Baronet, to the Chairman of the *East India* Company, communicated to the Court of Directors.

Moor Park, 14th January 1773.

Sir,

I Must trouble you with this Letter, from a Report that I have heard, that the Directors have (or intend to) come to a Resolution, that the *China* Ships shall not have Surplus Freight: The Hardships to the Owners of large Ships built for the Service of the Company, and the Freights reduced in the Manner you know they are, upon the Faith and Assurances that Surplus Tonnage should be given, would be so great that I cannot allow myself to believe that the Directors can come to such a Resolution: I entreat to know from you the Truth of this Matter, and that you will be so kind as to communicate this Letter to the Directors; for I hope, when they consider the great Hardship that this must bring upon those who are concerned in large Ships, and who upon the Assurances of Surplus Tonnage have fitted out these Ships at a very great Expence, that Justice and Equity will prevail with the Directors to rescind any Resolution which must be ruinous to these Ships, I am, with great Regard, Dear Sir,

Your most obedient, and
Most humble Servant,
Laurence Dundas.

To the Chairman of the honourable
East India Company.

N° 11.

Letter from *Alexander Hume*, Eſquire, and Sir *Abraham Hume*, Baronet, to the Court of Directors of the *Eaſt India* Company.

Honourable Sirs,

AS we underſtand that you are come to a Reſolution not to allow the *China* Ships to bring Home any Surplus Tonnage; which muſt very materially affect the Intereſt of the Owners of the Ships ſent out this Seaſon; and as theſe Ships were taken up and fitted out at a great Expence, upon the Faith of Surplus Tonnage being ſent Home in them, and the Owners ſubmitted to a Deduction in the Freight on that Account: The carrying this Reſolution into Effect muſt be attended with ſuch Loſs to the Owners of the large Ships in particular, that we hope, upon Re-conſideration, you will order it to be reſcinded: And as we further underſtand, that a Tender, at Twenty Guineas a Ton from *China*, has been offered, we are willing to accept of the Terms propoſed in that Tender.

We are,
Honourable Sirs,
Your very humble Servants,

London, 15th Jauuary 1773.

Alexander Hume,
Abra. Hume.

N° 12.

Report of the Joint Committee of Correſpondence and Shipping.

At a Joint Committee of Correſpondence and Shipping the 27th January 1773.

THE Committee having taken into Conſideration the Application of Sir *Richard Hotham*, Sir *Laurence Dundas*, and *Alexander Hume*, Eſquire, repreſenting the great Loſſes the Owners of the Ships *Royal Captain*, *Prime*, and *Princeſs Royal*, will ſuſtain by the Orders given to *China*, reſpecting the Freight of the Ships Homewards; and being diſpoſed, in Conſideration of the reduced *China* Freights of Twenty Shillings per Ton, to afford the Owners all the Relief that the Company can conſiſtently grant; are of Opinion, that the *China* Council be ordered to freight Two of the Ships conſigned to them, on Country Voyages to *Fort Saint George* and *Bengal*, or any other Part of *India*, on ſuch Terms as are equal to the Demorage that ſhall thereby be incurred; and to be returned to *China*, and laden from thence for Europe in 1775.

The ſaid Council to be alſo ordered, if they ſhall be adviſed, that a Surplus Quantity of Pepper remains at *Bencoolen* ſufficient for the Tonnage, to diſpatch one of the ſmall Ships now conſigned to *China* to the Weſt Coaſt, with a Proportion of the *China* Ware and Raw Silk, to fill up, and return Home from thence with ſuch Surplus Pepper.

And that Orders be ſent to *Fort Saint George*, that the ſaid Preſidency do detain one of the Ships now ordered from thence for *China*, if ſuch Ship can be employed on Freight or otherwiſe, to do it in the moſt advantageous Manner for the Company's Intereſt, and afterwards diſpatch the ſame for *China*, to be loaden Home from thence in the Year 1775.

And that the *China* Council be ordered to diſpoſe of the Tonnage which would have been put on board the Four above-mentioned Ships, to be laden on the Seven Ships which will remain to be diſpatched by them from *China* for *England* in the Seaſon of 1773, notwithſtanding the Orders contained in the Court's Inſtructions to them, dated the 6th Inſtant.

SIXTH

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

Together with an APPENDIX referred to in the ſaid Report.

Reported by Mr, ALDERMAN HARLEY on the 26th Day of *April* 1773.

SIXTH REPORT FROM THE COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE OF THE *EAST INDIA* COMPANY.

The 26th of April 1773.

The Committee of Secrecy, "appointed to enquire "into the State of the *Eaſt India* Company; and "for that Purpoſe to inſpect the Books and Ac- "counts of the ſaid Company; and to report to "the Houſe what they find material therein, in "reſpect to the Debts, Credits, and Effects, of the "Company, as alſo to the Management and preſent "Situation of the Company's Affairs, together "with their Obſervations thereupon;"

FINDING in the Diſpatches lately received by the Court of Directors from the Preſident and Council at *Fort William*, in *Bengal*, ſeveral important Matters reſpecting the Revenue of *Bengal* and *Bahar*, which appear to them highly worthy the Attention of the Houſe in the preſent Juncture, they think it their Duty to report the ſame to the Houſe, in Addition to the Report they have already made concerning the Revenues of thoſe Provinces.

And Your Committee find, That the Court of Directors having, by their Letter to the Preſident and Council at *Fort William*, dated the 28th of Auguſt 1771, ſignified their Determination "to ſtand forth as Duan, "and by the Agency of the Company's Servants to take "upon themſelves the entire Care and Management of "the Revenues"—and having therefore authorized and required the Preſident and Council to diveſt *Mahomed Reza Cawn*, and every Perſon employed by him, or in Conjunction with him, or acting under his Influence, of any further Charge or Direction in the Buſineſs of the Collections—and having expreſſed their Confidence that the Preſident and Council, in the Office of Duan, would adopt ſuch Regulations, and purſue ſuch Meaſures, as ſhould at once inſure to the Company every poſſible Advantage, and free the Ryotts from the Oppreſſions of Zemindars and Petty Tyrants, under which they have been ſuffered to remain; and having directed them at the ſame Time to ſubſtitute, in the place of *Mahomed Reza Cawn*, a Miniſter to tranſact the political Affairs at the Sircar, and to ſelect for that Purpoſe ſome Perſon well qualified for the Affairs of Government, and of whoſe Attachment to the Company's Intereſt they are well aſſured, and to recommend him to the Nabob, and to ſucceed *Mahomed Reza Cawn* as Miniſter of the Government, and Guardian of the Nabob's Minority—and to make him an Annual Allowance not exceeding Three Lacks of Rupees—the Preſident and Council took the ſaid Orders into Conſideration, and have removed *Mahomed Reza Cawn* from the Office of Naib Duan for the Province of *Bengal*, and *Shitabroy* from the ſame Office for the Province of *Bahar*; and iſſued, at the ſame Time, a Proclamation at *Moorſhedabad* and at *Patna*, advertiſing the Removal of thoſe Officers, and of the Abolition of the Office of Naib Duan of the Provinces; and they directed the Chief and Council of Revenue at *Moorſhedabad*, and the Chief and Council at *Patna*, to take Charge, for the preſent, of the Office of Duan of their reſpective Provinces, until a proper Plan could be ſettled for the Management of that important Buſineſs; and they have appointed *Manee Begum*, Relict of the late Nabob *Jaffier Aly Cawn*, Guardian of the Nabob, and *Raja Goordaſs*, the Son of *Maharajah Nuncomar*, Duan of the Nabob's Houſehold, allowing to the ſaid *Manee Begum* a Salary of 140,000 Rupees per Annum, and to the ſaid *Raja Goordaſs*, for himſelf and Officers, 100,000 Rupees per Annum.

And Your Committee find, That the Preſident and Council have, in conſequence of the before-mentioned Orders, made ſeveral Regulations for the future Management of the Revenues, and of the Khalſa, or ſuperior Office of Revenue; which Regulations are contained in an Extract of the General Letter from the Preſident and Council in the Revenue Department, the 3d of November 1772, and in the Conſultations of the

Committee

Committee of Revenue at *Fort William* of the 14th and 28th of May 1772; and in the Proceedings of the Committee of Circuit of the 28th of July and 20th of Auguſt 1772, on forming a Plan for conducting the Buſineſs of the Khalſa; which ſeveral Papers Your Committee have thought proper to lay before the Houſe, in this Report; and are as follows; viz.

To the honourable the Court of Directors for Affairs of the honourable the United Company of Merchants of *England* trading to the *Eaſt Indies*.

Honourable Sirs,

In our Addreſs by the *Colebrooke*, dated 13th April laſt, we acquainted you with the State of your Revenues in *Bengal* to that Period, ſince which we have cloſed the Account of the Neat Settlements and Collections for the laſt *Bengal* Year, a Copy of which we now tranſmit a Number in this Packet. From it you will pleaſe to obſerve, that the total Receipts, including ſome Deductions written off to Profit and Loſs in the *Moorſhedabad* Treaſury, amounted for laſt Year to *Sicca* Rupees 1,57,26,576. 10. 2. 1, ſo that the Balances for that Year are now reduced to Rupees 12,40,812. 7. 15, a great Part of which we ſhall ſtill hope to realize; and we flatter ourſelves, that this Reduction of the Balances, and the comparative View we hope you will take of the *Bengal* Collections for theſe ſeveral Years paſt, with thoſe of the laſt Year, will fully ſatisfy you as to the favourable Succeſs we have met with in the Collection of the Revenues. The *Moorſhedabad* Books, that will be tranſmitted to you by the next Ship, completely balanced, will further elucidate the Statement of the laſt Year's Revenue, which we have now the Honour of incloſing.

At a Meeting of your Council of the 30th of Auguſt, it was unanimouſly reſolved to adopt the Plan propoſed by our Preſident and Members of the Committee of Circuit at *Coſſimbuzar*, for removing the Seat of the Revenue Buſineſs to the Preſidency, and for putting this important Branch of your Affairs under the immediate Management of your Governor and Council; in conſequence of which we formed ourſelves into a Board of Revenue the 13th ultimo; ſince that Time all Affairs reſpecting the Collections, or internal Government of the Provinces, have been confined ſolely to this Department, and we ſhall henceforth addreſs you ſeparately upon all Matters which come under theſe Heads.

In order to give you a diſtinct Idea of this Subject, and to make it the more complete, we ſhall begin by recapitulating the moſt important Meaſures that have been lately taken, and of which you have been in part adviſed in our former Letters.

In our Letter by the *Nottingham*, you were informed of our Intention of letting the Lands throughout the Provinces in Farm upon long and well-regulated Leaſes; and we are happy to reflect that ſuch a material and principal Mode of conducting the Collections ſhould coincide ſo entirely with your Sentiments and Orders on the Subject. After the moſt ſerious and mature Deliberations on this Point, we determined, in our Proceedings of the Committee of Revenue of the 14th May, to eſtabliſh a Plan for ſettling the ſeveral Diſtricts upon this Footing, and for the future Government of your Collections. This being the conſtitutional Ground Work of all our ſubſequent Meaſures, and of the Syſtem which we have ſince attempted to build upon it; we have thought it neceſſary, for your more immediate Attention, to tranſmit a Copy of it as a Number in the Packet, with our Reaſons at large for adopting the Regulations therein laid down.

Before we proceed farther upon this Subject, it may not be improper to premiſe ſome general Remarks on the State of the Province at this Juncture.

The Effects of the dreadful Famine which viſited theſe Provinces in the Year 1770, and raged during the whole Courſe of that Year, have been regularly made known to you by our former Advices, and to the Public by laboured Deſcriptions, in which every Circumſtance of Fact, and every Art of Language have been accumulated to raiſe Compaſſion, and to excite Indignation againſt your Servants, whoſe unhappy Lot it was to be the Witneſſes and Spectators of the Sufferings of their Fellow Creatures. But its Influence on the Revenues has been yet unnoticed, and even unfelt but by thoſe from whom it is collected; for notwithſtanding the Loſs of at leaſt One Third of the Inhabitants of the Province, and the conſequent Decreaſe of the Cultivation, the Net Collections of the Year 1771 exceeded even thoſe of 1768, as will appear from the following Abſtracts of Accounts of the Board of Revenue at *Moorſhedabad* for the Four laſt Years.

Bengal Year.

1175, or 1768, Net Collections			1,52,54,856. 9. 4. 3
1176, or 1769, the Year of Dearth, which was productive of the Famine in the following Year			1,31,49,148. 6. 3. 2
1177, or 1770 the Year of the Famine and Mortality			1,40,06,030. 7. 3. 2
1178, or 1771	1,57,26,576. 10. 2. 1		
Deduct the Amount of Deficiencies occaſioned in the Revenue by unavoidable Loſſes to Government	3,92,915. 11. 12. 3		1,53,33,660. 14. 9. 2

It was naturally to be expected that the Diminution of the Revenue ſhould have kept an equal Pace with the other Conſequences of ſo great a Calamity; that it did not, was owing to its being violently kept up to its former Standard. To aſcertain all the Means by which this was effected will not be eaſy; it is difficult to trace the Progreſs of the Collections through all its intricate Channels, or even to comprehend all the Articles which compoſe the Revenue in its firſt Operations. One Tax however we will endeavour to deſcribe, as it may ſerve to account for the Equality which has been preſerved in the paſt Collections, and to which it has principally contributed. It is called Najay, and is an Aſſeſſment upon the actual Inhabitants of every inferior Diviſion of the Lands, to make up for the Loſs ſuſtained in the Rents of their Neighbours, who are either dead or have fled the Country. This Tax, though equally impolitic in its Inſtitution, and oppreſſive in the Mode of exacting it, was authorized by the ancient and general Uſage of the Country. It had not the Sanction of Government, but took place as a Matter of courſe. In ordinary Caſes, and while the Lands were in a State of Cultivation, it was ſcarcely felt, and never or rarely complained of. However irreconcileable to ſtrict Juſtice, it afforded a Reparation to the State for occaſional Deficiencies; it was a Kind of Security againſt Deſertion, by making the Inhabitants thus mutually reſponſible for each other, and precluded the inferior Collector from availing himſelf of the Pretext of waſte or deſerted Lands, to withhold any Part of his Collections. But the ſame Practice, which at another Time and under different Circumſtances would have been

beneficial,

beneficial, became at this period an inſupportable Burthen upon the Inhabitants. The Tax not being levied by any fixed Rate or Standard, fell heavieſt upon the wretched Survivors of thoſe Villages, which had ſuffered the greateſt Depopulation, and were of courſe the moſt entitled to the Lenity of Government. It had alſo this additional Evil attending it, in common with every other Variation from the regular Practice, that it afforded an Opportunity to the Farmers and Shicdars to levy other Contributions on the People under colour of it; and even to increaſe this to whatever Magnitude they pleaſed, ſince they were in courſe the Judges of the Loſs ſuſtained, and of the Proportion which the Inhabitants were to pay to replace it.

Complaints againſt this Grievance were univerſal throughout the Province; and it was to be feared, that the Continuance of it would be ſo great a Check to the Induſtry of the People, as to impoveriſh the Revenue in the laſt Degree, when their former Savings by which it was ſupported were gone.

Though Seven Years had elapſed ſince the Company became poſſeſſed of the Dewanny, yet no regular Proceſs had ever been formed for conducting the Buſineſs of the Revenue. Every Zemindaree and every Talook was left to its own particular Cuſtoms. Theſe indeed were not inviolably adhered to, the Novelty of the Buſineſs to thoſe who were appointed to ſuperintend it, the Chicanery of the People whom they were obliged to employ as their Agents, the accidental Exigencies of each Diſtrict, and not unfrequently the juſt Diſcernment of the Collector, occaſioned many Changes. Every Change added to the Confuſion, which involved the whole, and few were either authorized or known by the preſiding Members of the Government. The Articles which compoſed the Revenue, the Form of keeping Accounts, the Computation of Time, even the technical Terms, which ever form the greateſt Part of the Obſcurity of every Science, differed as much as the Soil and Productions of the Province. This Confuſion had its Origin in the Nature of the former Government. The Nazims exacted what they could from the Zemindars and great Farmers of the Revenue, whom they left at Liberty to plunder all below, reſerving to themſelves the Prerogative of plundering them in their Turn, when they were ſuppoſed to have enriched themſelves with the Spoils of the Country. The Mutteſeddees, who ſtood between the Nazem and the Zemindars, or between them and the People, had each their reſpective Shares of the public Wealth. Theſe Profits were conſidered as illegal Embezzlements, and therefore were taken with every Caution which could inſure Secrecy; and being conſequently fixed by no Rule, depended on the Temper, Abilities, or Power of each Individual for the Amount. It therefore became a Duty in every Man to take the moſt effectual Meaſures to conceal the Value of his Property, and elude every Enquiry into his Conduct; while the Zemindars, and other Landholders who had the Advantage of long Poſſeſſions, availed themſelves of it by complex Diviſions of the Lands, and intricate Modes of Collection, to perplex the Officers of the Government, and confine the Knowledge of the Rents to themſelves. It will be eaſily imagined, that much of the current Wealth ſtopped in its way to the public Treaſury. It is rather foreign from the Purpoſe of this Expoſition, but too appoſite not to be remarked; that it was fortunate ſuch a Syſtem did prevail, ſince the Embezzlements which it covered preſerved the current Specie of the Country, and returned it into Circulation, while a great Part of the Wealth received by the Government was expended in the Country, and but a ſmall Superfluity remained for Remittances to the Court of *Delhee*, where it was loſt for ever to this Province.

To the original Defects inherent in the Conſtitution of theſe Provinces, were added the unequal and unſettled Government of them. Since they became our Property, a Part of the Lands which were before in our Poſſeſſion, ſuch as *Burdwan*, *Midnapore*, and *Chittagong*, continued ſubject to the Authority of their Chiefs, who were immediately accountable to the Preſidency.—The 24 Pergunnahs granted by the Treaty of *Plaſſey* to the Company, were theirs on a different Tenure, being their immediate Property by the Excluſion of the Zemindars or hereditary Proprietors; their Rents were received by Agents appointed to each Pergunnah, and remitted to the Collector who reſided in *Calcutta*; the reſt of the Province was for ſome Time entruſted to the joint Charge of the Naib Dewan and Reſident of the Durbar, and afterwards to the Council of Revenue at *Moorſhedabad*, and to the Superviſors, who were accountable to that Council. The Adminiſtration itſelf was totally excluded from a Concern in this Branch of the Revenue.

The internal Arrangement of each Diſtrict varied no leſs than that of the whole Province. The Lands ſubject to the ſame Collectors, and intermixed with each other, were ſome held by Farm, ſome ſuperintended by Shicdars or Agents on the Part of the Collector, and ſome left to the Zemindars or Talookdars themſelves, under various Degrees of Controul. The Firſt were racked without Mercy, becauſe the Leaſes were but of a Year's Standing, and the Farmer had no Intereſt or Check to reſtrain him from exacting more than the Land could bear; the Second were equally drained and the Rents embezzled, as it was not poſſible for the Collector, with the greateſt Degree of Attention on his Part, to detect or prevent it; the latter, it may be ſuppoſed, were not exempted from the general Corruption; if they were, the other Lands which lay near them would ſuffer by the Migration of their Inhabitants, who would naturally ſeek Refuge from Oppreſſion in a milder and more equitable Government.

The Adminiſtration of Juſtice has ſo intimate a Connection with the Revenue, that we cannot omit the Mention of it, while we are treating of this Subject in a general View, although we have already given our Sentiments upon it at large in another Place, to which we ſhall crave leave to refer.

The Security of private Property is the greateſt Encouragement to Induſtry, on which the Wealth of every State depends. The Limitations of the Powers annexed to the Magiſtracy, the Suppreſſion of every Uſurpation of them by private Authority, and the facilitating of the Acceſs to Juſtice, were the only Means by which ſuch a Security could be obtained: But this was impoſſible under the Circumſtances which had hitherto prevailed. While the Nizamut and the Dewannee were in different Hands, and all the Rights of the former were admitted, the Courts of Juſtice, which were the ſole Province of the Nazim, though conſtituted for the general Relief of the Subjects, could receive no Reformation. The Court and Officers of the Nizamut were continued, but their Efficacy was deſtroyed by the ruling Influence of the Dewannee. The regular Courſe of Juſtice was every where ſuſpended; but every Man exerciſed it, who had the Power of compelling others to ſubmit to his Deciſions. The People were oppreſſed, they were diſcouraged, and diſabled from improving the Culture of their Lands; and in proportion as they had the Demands of Individuals to gratify, they were prevented from diſcharging what was legally due to Government.

Such was the State of the Revenue when your Commands were received by the *Lapwing*, and happily removed the Difficulties which had hitherto oppoſed the Introduction of a more perfect Syſtem, by aboliſhing the Office of Naib Duan, and authorizing your Adminiſtration to aſſume openly the Management of the Dewannee in your Name, without any foreign Intervention.

In the Execution of theſe your Intentions, the Points which claimed our principal Attention, as will appear

by the above Deſcription, were, to render the Accounts of the Revenue ſimple and intelligible, to eſtabliſh fixed Rules for the Collections, to make the Mode of them uniform in all Parts of the Province, and to provide for an equal Adminiſtration of Juſtice. In the Steps which we have already taken, we have laboured to attain theſe Ends; with what Succeſs will be ſeen hereafter.

The Regulations which we have before mentioned being completed, and the Committee of Circuit appointed, conſiſting (as we mentioned in our laſt) of the Governor, Meſſieurs *Middleton*, *Dacres*, *Lawrell*, and *Graham*; we publiſhed our Intention of farming all the Lands of the Province of *Bengal* in Leaſes of Five Years, and invited all Perſons to make Propoſals.

The Committee firſt proceeded to *Kiſhenagur*, and there entered on the Settlement of the Diſtrict of *Nuddea*. The Propoſals which were there delivered to them, were expreſſed in ſo vague and uncertain a Manner, and differed ſo widely from each other in Form, that it was impoſſible to make a Compariſon, or to aſcertain the proportional Amount of each; and the few only that were intelligible, contained very low and diſadvantageous Terms. The Committee were therefore of Opinion, That thoſe Offers ſhould be rejected, and that the Lands ſhould be put up at public Auction, though contrary to the original Intention. To remove all Obſtacles that might preſent themſelves, from an Uncertainty in the Bidders, with reſpect to the more minute Articles of the Collections, and the Grounds on which the Settlement was to be eſtabliſhed between the Farmer and Cultivator, the Committee found it indiſpenſably neceſſary, before the Sale began, to form an entire new Huſtabood, or Explanation of the diverſe and complex Articles which were to compoſe the Collections. Theſe conſiſted of the Aſſall or original Ground Rent, and a Variety of Taxes called Aboabs, which had been indiſcriminately levied at different Periods by the Government, the Zemindars, Farmers, and even by the inferior Collectors; one of theſe Aboabs we have explained above, many of them are incapable of any Explanation.

After the Committee had made a thorough Inveſtigation of the above Articles of the Revenue, they propoſed to deduct ſuch as appeared moſt oppreſſive to the Inhabitants, or of a late Eſtabliſhment; at the ſame time reſerving thoſe which were of long Standing, and had been chearfully ſubmitted to by the Ryotts, theſe being in fact a conſiderable Part of the Nett Rents. Among the former were the Duties arbitrarily levied by the Zemindars and Farmers upon all Goods and Neceſſaries of Life paſſing by Water through the interior Part of the Country. The *Razee Jumma*, or Fines for petty Crimes and Miſdemeanors, were alſo, agreeably to the humane and equitable Spirit of your Orders, totally aboliſhed, as well as the Haldarry, or Tax upon Marriage, which yielded a trifling Revenue to Government, was very injurious to the State, and could tend only to the Diſcouragement and Decreaſe of Population, an Object at all Times of general Importance, but more eſpecially at this Period, from the great Loſs of Inhabitants which the Country has ſuſtained by the late Famine, and the Mortality which attended it. Theſe ſeveral Deductions in favour of the Natives, although the immediate Cauſe of decreaſing the Rent Roll, will doubtleſs, in time, be productive of the moſt ſalutary Effects, as they tend to encourage the Manufacturers and Trade of the Country, to retrieve the Loſs of Inhabitants, to free the People from vexatious Proſecutions, and, by promoting the general Eaſe of the Country, virtually to ſupport and improve its Revenue.

In order to ſecure the Inhabitants in the quiet Poſſeſſion of the Lands, whilſt they hold them on Terms of Cultivation, and to prevent ſuch Exactions as aforementioned in future, the Committee formed new *Amulnamas* or Leaſes, in which the Claims upon the Ryotts were preciſely and diſtinctly aſcertained, and the Farmers reſtricted from making any further Demands under the ſevereſt Penalties. To this End, and to prevent the Farmers from eluding this Reſtriction, they were ordered to grant new Pottahs or Deeds to the Ryotts, the Form of which was drawn out by the Committee, and made public, ſpecifying the Conditions on which they were to hold their Land, the ſeparate Heads or Articles of the Rents; and every Encouragement was contained in them to cultivate the Waſte Ground, on a moderate and increaſing Rent.

Another principal Object with the Committee was to reduce the Charges of Collection as low as poſſible, from a Conviction that the Retrenchment of improper and unneceſſary Expences opens a Source of Increaſe of Revenue, the moſt eligible, becauſe the moſt conſiſtent with the Eaſe of the Inhabitants. For this Purpoſe we have formed an uniform and regular Eſtabliſhment for all the neceſſary Charges to be incurred in the Cutcherries of the ſeveral Diſtricts, under poſitive Reſtrictions that they ſhall not be exceeded without our being previouſly adviſed. This we doubt not will prove a great Saving to the honourable Company, as it will be the effectual Means of preventing in future all ſuperfluous and unneceſſary Diſburſements; and we think we may venture to promiſe, that this Article will be duly attended to, as it will be almoſt the only Care of the Auditor to prevent every Deviation from it in the Accounts which are to paſs his Inſpection.

After theſe previous Steps were reſolved on, the Lands of *Kiſhenagur* were put up to public Auction, and a final Settlement was made for Five Years on an accumulating Increaſe; for the Particulars of which we muſt beg leave to refer you to the Proceedings of the Committee, which are now tranſmitted.

During the Courſe of the Sale at *Kiſhenagur*, the Rajah of that Place gave in Propoſals for farming the whole Diſtrict, which leads us to the following general Obſervations on the Subject of Zemindars and Talookdars, in the Province of *Bengal*.

Where it can be done with Propriety, the entruſting the Collections of the Diſtricts to the hereditary Zemindars, would be a Meaſure we ſhould be very willing to adopt, as we believe that the People would be treated with more Tenderneſs, the Rents more improved, and the Cultivation more likely to be encouraged; the Zemindar leſs liable to Failure or Deficiencies than the Farmer, from the perpetual Intereſt which the former hath in the Country, and becauſe his Inheritance cannot be removed; and it would be improbable he would riſk the Loſs of it by eloping from his Diſtrict, which is too frequently practiſed by a Farmer, when he is hard preſſed for the Payment of his Balances, and as frequently pre-determined when he receives his Farm.

With reſpect to the Talookdarrys and inconſiderable Zemindarrys, which formed a Part of the *Huzzoor Zelahs*, or Diſtricts which paid their Rents immediately to the general Cutcherry at *Moorſhedabad*, as well as many others of the ſame kind in different Parts of *Bengal*, all Arguments have been weighed, whether in Favour of the juſt Claim Government has upon their Lands for a Revenue adequate to their real Value, or of the Zemindars and Talookdars in Support of their Rights and Privileges, grounded upon the Poſſeſſion of regular Grants, a long Series of Family Succeſſion, and fair Purchaſe. Theſe being duly conſidered, there occurred to us only the Two following Modes, which could be purſued in making their Settlement. The Firſt was, to let their Lands to farm; to put the Renters in entire Poſſeſſion and Authority over them, obliging them to pay each Zemindar or Talookdar a certain Allowance or per Centage for the Subſiſtence of himſelf and Family: The Second was to ſettle with the Zemindars themſelves, on the Footing of Farmers, obliging them firſt to enter into all the Conditions of a Farmer's

a Farmer's Leaſe; Secondly, To pay the ſame Revenue that could be expected from Farmers; Thirdly, to give reſponſible Securities; and Fourthly, To admit a Reſerve in favour of Government, for making, during the Courſe of their actual Leaſe, an exact Huſtabood (Valuation from Accounts) or a Meaſurement of their Poſſeſſions, in order to aſcertain their true Value at a future Settlement, ſhould the preſent Accounts be found to be fallacious, or Concealments ſuſpected. We have allowed a Degree of Weight to the Arguments of the Zemindars and Talookdars in favour of their Plea of Right; which, by adopting the Firſt Mode of Settlement, would doubtleſs be expoſed to Riſk; for as the Authority given to the Farmers would reduce the preſent Incumbents to the Level of mere Penſioners, and greatly weaken their Claims as Proprietors, ſo in the Courſe of a few long Leaſes, their Rights and Titles might, from the Deſigns of the Farmers to eſtabliſh themſelves in their Eſtates, the Death of the old Inheritors, and the Succeſſion of Minors, be involved in ſuch Obſcurity, Doubt, and Controverſy, as to deprive them totally of their Inheritance. To expoſe the Zemindars and Talookdars to this Riſk, is neither conſiſtent with our Notions of Equity, nor with your Orders, which direct, "that we do not by any ſudden Change "alter the Conſtitution, nor deprive the Zemindars, "&c. of their ancient Privileges and Immunities." Another Argument, drawn from the Conduct naturally to be expected from the Zemindars and Talookdars, weighed ſtrongly with us, and proves an Objection to adopting the Firſt Mode. From a long Continuance of the Lands in their Families, it is to be concluded, they have rivetted an Authority in the Diſtrict, acquired an Aſcendancy over the Minds of the Ryotts, and ingratiated their Affections. From Cauſes like theſe, if entire Deprivation were to take place, there could not be expected leſs material Effects than all the Evils of a divided Authority, Prejudice to the Revenue, and Deſertion and Deſolation to the Lands. Whereas, from continuing the Lands under the Management of thoſe who have a natural and perpetual Intereſt in their Proſperity, provided their Value is not of too great an Amount, ſolid Advantages may be expected to accrue; every Conſideration then ſways us, where it can be done with the Proſpect of the Advantage beforementioned, to adopt the Second Mode in ſettling with the inferior Zemindars and Talookdars. Firſt, an equivalent Revenue may be thereby obtained, with Security for its punctual Payment; Secondly, the converting them into Farmers, eſtabliſhes the Government's Right of putting their Lands on that Footing, whenever they ſhall think proper, the Awe of which muſt conſtantly operate to enſure their good Behaviour and good Management; Thirdly, the Clauſe of Scrutiny, to which they are ſubjected, will alſo have the ſame Tendency, at the ſame Time that it may be ſtrictly put in force where there is Cauſe to ſuſpect Concealments, or a Proſpect preſents of Increaſe to the Revenue.

Agreeable to theſe Ideas, the Committee at *Kiſhenagur* exempted the ſeveral Talooks in that Diſtrict from the public Sale, as the Poſſeſſors engaged to abide by ſuch a Settlement, as ſhould be deemed equivalent and juſt; and an exact Valuation was accordingly made of their Lands. It was however found, that the Terms offered by the Zemindar of *Kiſhenagur*, as before-mentioned, were not equivalent to the Expectations the Committee had Reaſon to entertain from the public Auction of the ſeparate Farms, and the Faith of Government having been already engaged to ſuch Farmers, whoſe Offers had been formerly accepted: For theſe Reaſons, joined with the well known ſubtle and faithleſs Character of the Zemindar, it was determined to reject his Propoſals, and to give the Preference to the Offers of the Farmers, which were more advantageous to Government.

The Settlement of *Kiſhenagur* being concluded, a fixed Dewan was choſen by the Committee, to be joined with the Collector in the Superintendancy of the Revenues, conformably to our eſtabliſhed Regulations before referred to, and Inſtructions were accordingly given him for his Guidance.

We have been thus explicit in relating the Tranſactions of *Kiſhenagur*, both as theſe will ſerve to point out the various Effects of our previous Determinations, as well as the Motives which gave Occaſion to thoſe which were ſuperadded by the Committee, from local or general Obſervations; and to convey an Idea of the Plan, on which the Settlement of the whole Province will be formed, of which that of *Kiſhenagur* may be regarded as the Model.

The Province of *Radſhahy*, and the Huzzoor Zelahs, were taken next into Conſideration, and the ſame Regulations eſtabliſhed, previous to their Settlement, as at *Kiſhenagur*; public Advertiſements being made for receiving Propoſals for the farming the different Pergunnahs in *Radſhahy*, and a proper Time limited for their Delivery. The Terms given in for the whole of the Weſtern Diviſion were examined, and the Offers of the Farmers and Zemindar accurately compared. Thoſe of the latter were found more advantageous to Government: A Settlement for Five Years was accordingly concluded with the *Ranny Bowanny*, the Zemindar of that Diſtrict, whoſe Subſtance, Credit, and Character, rendered the Conditions of her Offer the more deſirable, eſpecially as ſhe conſented to the Committee's Plan of ſubdividing the Lands into Fourteen Lots, or Farms, and engaged to depoſit the Farmers Cabooleats or Agreements, as a collateral Security with her own, for the punctual Payment of her Rents. No other Propoſals being given in for the Eaſtern Diviſion of *Radſhahy*; it was in like Manner farmed to the Zemindar, whoſe Knowledge of, and long eſtabliſhed Reputation in, the Country, enabled her to make more advantageous Offers, for this alſo, than any other Perſon; and we doubt not but we ſhall realize the whole of the Revenue from theſe important and extenſive Diſtricts, which will receive an additional Advantage, beſides a Reduction of the Expence of the Collections, in being thus united under their hereditary and ancient Proprietor.

The Huzzoor Zelahs, and the inferior Zemindarries and Taloookdarries, bordering on *Moorſhedabad* and *Radſhahy*, were alſo ſettled on the ſame Plan, a Preference being always given to the Offers of the hereditary Poſſeſſors, as before obſerved. But as it would take up too much of your Time to deſcend to a minute Detail of theſe numerous Settlements, we muſt take the Liberty of referring you to the Proceedings of the Committee of Circuit: You will therein notice, that we have appointed Five additional Collectors to ſuperintend the Revenue of thoſe Diſtricts: It was with ſome Reluctance, we found ourſelves under the Neceſſity of increaſing the Number of theſe Appointments; they were rendered unavoidable, by the Intricacy of thoſe Parts of the Huzzoor Zelahs, which have been thus diſtributed amongſt them; but we hope that the Liberty which we have given to the Farmers, who may be ſo diſpoſed, to pay their Rents immediately to the Sudder, or Head Cutcherry, will in Time enable us to reduce thoſe Eſtabliſhments.

In the Intervals of public Buſineſs, the Committee were employed in deliberating on the Steps referred to them, which were proper to be taken for carrying into Execution your late Orders by the *Lapwing*, where you declare your Intention of "ſtanding forth as "Dewan, by the Agency of the Company's Servants "to aſſume the entire Management of the Revenues," leaving it to us to plan and execute this important Work, "by adopting ſuch Regulations, and purſuing "ſuch Meaſures, as ſhould at once inſure to the Com-"pany every poſſible Advantage."

The Firſt Conſideration was, Whether the Board of Revenue at *Moorſhedabad* ſhould be aboliſhed, and the

Buſineſs

Buſineſs of the Collections, in all its Branches, put under the Management of the Members of your Adminiſtration at the Preſidency; and after allowing due Weight to every Argument that occurred, we agreed unanimouſly with the Committee, in the Neceſſity of this laſt Meaſure, which has accordingly been ſince carried into Execution; we take the Liberty of laying before you the Grounds upon which we have ventured to make this Alteration, in the flattering Hopes that it will meet with your Approval.

As the Adminiſtration of Juſtice, and the Collection of the Revenue, are by far the moſt important Objects of Government, they certainly claim the firſt Attention of your Preſident and Council; eſpecially at a Time when ſo many weighty Matters, intimately connected with them, are entruſted by you to our Inveſtigation and Judgment, and when the State of the Country requires timely, well digeſted, and ſpirited Meaſures. While the controuling and executive Part of the Revenue, and the Correſpondence with the Collectors, was carried on by a Council at *Moorſhedabad*, the Members of your Adminiſtration had not an Opportunity of acquiring that thorough and comprehenſive Knowledge of the Revenue, which can only reſult from practical Experience; but as your late Orders tend to eſtabliſh a new Syſtem, enjoin many new Regulations and Enquiries, which could not properly be delegated to a ſubordinate Council, it became abſolutely neceſſary, that the Buſineſs of the Revenue ſhould be conducted under our immediate Obſervation and Direction.

This Change, we truſt, will afford great Relief to the Inhabitants of the Provinces, in opening to them a more ready Acceſs to Juſtice, inſomuch that Appeals from the Deciſions of the inferior Courts may now be made directly to the Preſidency, whereas formerly they were firſt tranſmitted to the Council at *Moorſhedabad*, and from thence an Appeal lay to us.

Another good Conſequence will be the great Increaſe of Inhabitants, and of Wealth, in *Calcutta*, which will not only add to the Conſumption of our moſt valuable Manufactures imported from Home, but will be the Means of conveying to the Natives a more intimate Knowledge of our Cuſtoms and Manners, and of conciliating them to our Policy and Government.

Beſides the Reaſons above urged for the Diſſolution of the Council of *Moorſhedabad*, we muſt beg leave to add this further Argument, in Reply to the Objection which may poſſibly be made to it, as repugnant to your Commands of the 30th June 1769. We now conceive them, however, to be ſuperſeded by your later Orders, and the diſcretionary Powers you have given us in your Letter by the *Lapwing*. Nevertheleſs we ſhould have thought ourſelves indiſpenſably bound to have adhered to the Spirit of them, ſo far as they could be made to coincide with the new Syſtem of the Dewanny, but we found them totally ſubverted by it.

While *Moorſhedabad* remained the Seat of your Collections, every Conſideration required the Eſtabliſhment of a Council to ſuperintend them, as it was a Truſt every way too great for an Individual. On theſe Grounds alone, we preſume, your Orders for forming ſuch Councils at *Moorſhedabad* and *Patna* were framed; but when the Office of Naib Duan was aboliſhed, and you had declared your Reſolution to place the Collections under the immediate Charge of your own Servants, there remained no Reaſon for continuing that Department of the Revenue at ſuch a Diſtance from the Obſervation of your Governor and Council, and the Removal of the Collections to the Preſidency; as it left us no Buſineſs for an inferior Council, of courſe rendered their Continuance, and the Charges attending ſuch an Eſtabliſhment, needleſs. We will indulge ourſelves therefore with another Hope, that an annual Saving of ſome Lacks of Rupees, will be derived from this Alteration, although we are well aware of the Expence and Inconvenience which ever attends Innovations of all Kinds, on their firſt Inſtitution.

As the Reaſons for the Removal of the Khalſa are treated on very largely in the Proceedings of the Committee of Circuit of 28th July, and contain many Obſervations on the Nature of the Revenue in general, which are too voluminous to be inſerted in the Body of this Letter; we wiſh to recommend theſe to your particular Attention.

The Plan which we have formed for conducting the Buſineſs of the Khalſa, or ſuperior Office of the Collections, will go a Number in the Packet.

The more regular Adminiſtration of Juſtice was alſo deliberated on by the Committee of Circuit, and a Plan was formed by them, which afterwards met with our Approbation. We cannot give you a better Idea of the Grounds on which this was framed, than by referring you to a Copy of it, together with a Letter from the Committee to the Board on the Occaſion; both of which make Numbers in this Packet, and we earneſtly recommend them to your Peruſal; requeſting to be aſſiſted with ſuch further Orders and Inſtructions thereon, as they may require, for completing the Syſtem which we have thus endeavoured to eſtabliſh on the moſt equitable, ſolid, and permanent Footing. We hope they will be read with that Indulgence, which, we are humbly of Opinion, is due to a Work of this Kind, undertaken on the plain Principles of Experience and common Obſervation, without the Advantages, which an intimate Knowledge of the Theory of Law might have afforded us. We have endeavoured to adapt our Regulations to the Manners and Underſtandings of the People, and Exigencies of the Country, adhering as cloſely as we were able to their ancient Uſages and Inſtitutions: It will be ſtill a Work of ſome Months, we fear, before they can be thoroughly eſtabliſhed throughout the Provinces; but we ſhall think our Labours amply recompenſed, if they meet with your Approbation, and are productive of the good Effects we had in View.

Our Preſident returned to *Calcutta* about the Middle of September; Mr. *Middleton* remained at *Moorſhedabad* to take Charge of his Appointments; and the other Three Members of the Committee of Circuit proceeded to *Dacca*, where they are now employed in making the Settlement of that Province and the adjacent Diſtricts, after which they will continue their Tour to the remaining Diviſions on the Eaſtern Side of *Bengal*; and we hope to tranſmit the further Particulars of their Proceedings, by one of the Ships of this Seaſon, together with a complete Statement of your Revenue for the following Five Years.

Beſides the general Plan before-mentioned for regulating the new Syſtem of conducting the Revenues, and the ſeveral other Points therein referred to, the Committee of Revenue at the Preſidency, compoſed of the remaining Members of your Council, were employed in preparing the Settlements of the Diſtricts of *Houghly*, *Midnapore*, *Beerbhoom*, *Jeſſore*, and the *Calcutta* Lands; theſe, together with the Diſtricts allotted to the Committee of Circuit, complete the whole of *Bengal*, excepting *Burdwan*, where the Lands are already let in Farm on Leaſes of Five Years, which do not expire till the End of the *Bengal* Year 1182.

In conſequence of the public Advertiſements for making the Settlement of *Houghly*, a Number of Propoſals for farming the Lands were delivered in, and after an exact Scrutiny was made into them, thoſe which appeared to be the moſt advantageous to Government were accepted. It was originally intended to have let them in ſmall Farms, but the Offers for larger Lots being much higher than the others, we were tempted to prefer them: There were likewiſe many Talookdarries and petty Zemindarries in this Diſtrict, the Poſſeſſors of which repreſented to us the Length of Time they had held their Lands, and the wretched Condition they would be reduced to, were they now to be deprived

ptived of them, as they engaged to pay to Government an increaſed Rent in proportion to their Value; we were induced by the ſame Motives as actuated the Committee of Circuit in ſimilar Inſtances, to continue to them their hereditary Poſſeſſions. In one or two of the Pergunnahs ſome Deductions were found neceſſary to be made, on Account of the particular Degree in which they had ſuffered by the late Famine: but a favourable Increaſe being added to the other Purgunnahs, we have Reaſon to be ſatisfied with the good Succeſs which has attended the Settlement of *Houghly* and its Dependancies.

The Settlement of *Beerbhoom*, *Biſſenpoor*, and *Pacheat*, has alſo been effected upon an increaſing Revenue, on a Plan ſimilar to the other farmed Lands.

The Diſtricts of *Jeſſore* and *Mahomed Shahy* are ſettled on Terms advantageous to Government, as appears by the Accounts delivered in by Mr. *Lane*, a Member of our Board, who was deputed to accompliſh that Buſineſs; and a full Repreſentation of his Proceedings is recorded in our Conſultation of the 10th Auguſt.

By the Proceedings it appears, that the *Calcutta* Lands have been completely farmed; but as ſome of the Farmers have flown off from their Engagements, and abſconded, and the Execution of the Title Deeds with the reſt is delayed, we have hitherto been prevented from finally adjuſting this Buſineſs; we ſhall therefore defer tranſmitting a further Statement of theſe Lands till the next Ship, as well as that of *Midnapore*, the Settlement of which is now in great Forwardneſs.

In purſuance of your poſitive Injunctions, we have been endeavouring for ſome Time paſt to collect the fulleſt Information concerning the Salt Buſineſs in *Bengal*, that we may be enabled to form ſuch Regulations as ſhall appear the beſt calculated for ſecuring the Duties of Government upon that Article, and for the general Benefit of the Trade; for our Proceedings in theſe Matters, ſo far as we have hitherto been able to effect, we refer you to the Conſultations now tranſmitted, and particularly to that of the 7th October; and as this Subject is one of the firſt that will fall under our Conſideration, we expect in our next Advices to furniſh you with a complete State of it.

The *Houghly* diſputed Balances of Salt, which have been a Matter of Contention and Difficulty for theſe Two Years paſt, we have at length happily adjuſted, as recorded in our Proceedings of the 1ſt October.

The Bukſhbunder, or Cuſtoms of *Houghly*, as well as thoſe of the Pachetra at *Moorſhedabad*, have not been let to farm, but continue to be collected by the Officers of Government, in order that no Obſtacles may occur in new modelling this Source of your Revenue, agreeably to your Inſtructions: At preſent we wait for Advices and further Lights from the Committee of Circuit at *Dacca*, concerning the Shawbunder or Head Cuſtom Houſe in that Diſtrict; being furniſhed with theſe, we ſhall proceed to form one general and uniform Plan for the Collection of Duties, which will be duly tranſmitted for your Information.

The humane Attention ſhewn in your Commands of the 30th June 1769, and recommended in many of your Letters ſince that Date, to the Rights of the Zemindars, who have inherited Lands from their Anceſtors, encourages us to ſolicit your Compaſſion for the ancient Proprietors of the Twenty-four Pergunnahs, or *Calcutta* Lands, which became the Company's Zemidarry by the Treaty of *Plaſſey*, and from which they were conſequently diſpoſſeſſed. A ſmall Part of theſe Lands were before that Time united with the Zemindarries of *Burdwan* and *Nuddea*, whoſe Zemidars are amply provided for: The other Zemidars and Talundars have continued ſince that Time in a State of extreme Indigence, ſome of them have large Families to maintain. It has been the uſual Rule of the Mogul Government, when any Zemidar was diveſted of Authority, to allow him a Subſtance out of the Rents of his Zemidarry, proportioned to the Annual Income of it; this Proportion commonly amounted to One-tenth: We would not recommend ſo large an Allowance for theſe People; we are perſuaded that they will be contented with a much more moderate Income, and receive it with Gratitude. As this Indulgence has been extended to all the other Zemidars in both the Provinces, ſince they were placed under your Government, we have judged that this Repreſentation of the Caſe of thoſe who alone have been excluded from it would not be unacceptable to you.

As the Settlement of the Province of *Bahar* had been made for a Term of Years, and therefore did not require any immediate Alteration, we ſhall wait to finiſh the whole of our Regulations in *Bengal* before we attempt any Innovations in that Province. The only Point on which we think we can give you any previous Intimation of our future Proceedings in thoſe Parts, is, that we deem it proper to unite the Collections with thoſe of *Bengal*, and eſtabliſh the ſame Regulations in both Provinces, as ſoon as we can do it with Conveniency, and without adding to our preſent Embarraſſments.

We are, with great Reſpect,
Honourable Sirs,
Your moſt faithful humble Servants,

Fort William, 3d November 1772. (Signed) *Warren Haſtings*, *R. Barker*, *Wm Alderſey*, *Thomas Lane*, *Richd Barwell*, *James Harris*, *H. Goodwin*.

Fort William, the 14th May 1772.

At a Committee* of Revenue; PRESENT,

The honourable *Warren Haſtings*, Eſquire,
William Alderſey,
Philip Milner Dacres,
Thomas Lane,
Richard Barwell,
James Harris,
James Lawrell,
Henry Goodwin,
John Graham,
} Eſquires.

Read and approved the Proceedings of the 10th Inſtant.

It has already been reſolved† in Conſultation of the 16th ultimo, to let the Lands of the Province in Farm, and for long Leaſes; and this Reſolution has been communicated to the Court of Directors in the laſt General Letter: This, therefore, being the Ground Work of our Deliberations on the general Meaſures which are to be taken for the future Settlement of the Collections, it may not be improper in this Place to aſſign the Reaſons which have induced us to form theſe Reſolutions.

There is no Doubt that the Mode of letting the Lands in Farm is in every reſpect the moſt eligible: It is the moſt ſimple, and therefore the beſt adapted to a Government conſtituted like that of the Company, which cannot enter into the Detail and Minutiæ of the Collections. Any Mode of Agency, by which the Rents might be received, is liable to Uncertainty, to perplexed and inexrricable Accounts, to an Infinity of little Balances, and to Embezzlements; in a word, both the Intereſt of the State, and the Property of the People, muſt be at the Mercy of the Agents; nor is it an Object of trivial Conſideration, that the Buſineſs of the Service, already ſo great, that much of it is unavoidably neglected, would be thereby rendered ſo voluminous,

* This is a Committee of the whole Board of Council, and their Determination final.

† The Reſolution alluded to does not appear on the Conſultation of 16 of April.

and the Attention of the Board ſo divided, that nothing would be duly attended to; the current Affairs would fall into irrecoverable Arrears, the Reſolutions upon them be precipitate and deſultory, the Authority of the Government ſet at nought, the Power which it muſt neceſſarily delegate to others would be abuſed, and the moſt pernicious Conſequences enſue, from the Impoſſibility of finding Time to examine and correct them: That ſuch would be the Caſe, we with Confidence affirm, ſince we already experience the Exiſtence of theſe Evils in part, from the great Increaſe of Affairs which has devolved to the Charges of this Government, and the Want of a reduced Syſtem, no leſs than from a Want of immediate Inſpection and Execution: This is a Point well worth the Attention of the Board, in every Propoſition that may come before them, as eſſentially reſpect the Conſtitution and general Intereſts of the Company.

To let the Lands for long Leaſes is a neceſſary Conſequence of letting them: The Farmer who holds his Farm for One Year only, having no Intereſt in the next, takes what he can with the Hand of Rigour, which, even in the Execution of legal Claims, is often equivalent to Violence: he is under the Neceſſity of being rigid, and even cruel; for what is left in Arrear after the Expiration of his Power, is at beſt a doubtful Debt, if ever recoverable; he will be tempted to exceed the Bounds of Right, and to augment his Income by irregular Exactions, and by racking the Tenants, for which Pretences will not be wanting, where the Farms paſs Annually from one Hand to another; What ſhould hinder him? He has nothing to loſe by the Deſertions of the Inhabitants, or the Decay of Cultivation: Some of the richeſt Articles of Tillage require a Length of Time to come to Perfection; the Ground muſt be manured, banked, watered, ploughed, and ſowed, or planted: Thoſe Operations are begun in one Seaſon, and coſt a heavy Expence, which is to be repaid by the Crops of the ſucceeding Year: What Farmer will either give Encouragement or Aſſiſtance to a Culture of which another is to reap the Fruits?

The Diſcouragements which the Tenants feel from being transferred every Year to new Landlords are a great Objection to ſuch ſhort Leaſes—They contribute to injure the Cultivation, and diſpeople the Lands; they deprive the induſtrious Ryott of thoſe Aids known by the Appellation of Tuccaubee, ſo eſſentially neceſſary to enable him to purchaſe Cattle, Seeds, and Utenſils of Huſbandry, which a more permanent Farmer will ever find it his Intereſt to ſupply, as a Means of promoting an increaſed Cultivation; and they of courſe prove an unſurmountable Obſtacle to bringing into an Arable State the immenſe Tracts of Waſte Land which overſpread this fertile Country.

The Defects of ſhort Leaſes point out, as a neceſſary Conſequence, the oppoſite Advantages of long Farms.

From theſe the Farmer acquires a permanent Intereſt in his Lands; he will for his own Sake lay out Money in aſſiſting his Tenants in improving Lands already cultivated, and in clearing and cultivating Waſte Lands; he will not dare to injure the Rents, nor encroach in One Year on the Profits of the next, becauſe the future Loſs which muſt enſue from ſuch a Proceeding will be his own; the Tenants will grow familiarized to his Authority; and a mutual Attachment is at leaſt more likely to proceed, from a long Intercourſe between them, eſpecially when their Intereſts are mutually blended, than from a new and tranſitory Connection which is ready to expire before it can grow into Acquaintance.

Such are the Arguments which have occurred to us in ſupport of the two Points on which we have already determined; namely, to diſpoſe of the Lands to Farm and on long Leaſes.

We are happy to reflect that the Commands of our honourable Maſters, in many of their late General Letters, but eſpecially ſtrongly inculcate the ſame Opinion.

The Board now proceed to the final Conſideration of the Meaſures requiſite for the Settlement of the Collections, and are agreed in the following Reſolutions:

1ſt. The only general Principles to guide our Determination on this Point are, that the Leaſes be not too ſhort, for the Reaſons above recited; nor too long, leaſt the Farmer ſhould acquire an Influence ſo great in the Lands as to injure the Rights or Authority of his Succeſſor, or leaſt the Knowledge of their Value be confined to the preſent Poſſeſſor, and loſt to others. We are of Opinion that a longer Term than Six Years might be liable to theſe Objections, as a ſhorter than Three would not anſwer the Ends propoſed by farming the Lands. There are no valid Reaſons for aſſigning a Preference to any one particular Term of Years above another, within theſe Extremes of Three or Six, ſince the Cauſes which might operate in favour of any Period for one Place, from the Conſideration of the Soil, Crops, or any other local Accidents, would not hold good in others; but we are of Opinion that, for the Sake of Regularity, and for facilitating the Courſe of Buſineſs, the ſame Term of Years, and the ſame Period for their Commencement, ſhould be fixed for all the Farms throughout the Province; and, where the Lands are already in Farm, that the Leaſes be extended, ſo as that the whole Leaſes of the Province may fall at one Time.

2d. The Intent of this Regulation is to free the Accounts of the Revenue from Intricacy, to prevent Diſputes between the Farmers, and to guard againſt the Hazard of Loſſes by their Negligence or Embezzlements.

3d. The

1ſt. That the Farms ſhall be let for the fixed Term of Five Years, to commence from the 1ſt of this Inſtant, Byſaac 1179, or the 10th April 1772.

2d. That the Farms ſhall conſiſt of entire Purgunnahs, provided they do not exceed the Annual Amount of One Lack of Rupees; in which Caſe they ſhall be divided into ſuch equal Proportions as ſhall reduce the Amount of each conſiderably below that Sum, unleſs the acknowledged Reſponſibility and good Character of the Farmer ſhall ſupport his Pretenſions to rent the whole Purgunnah; and that all Villages or Portions of Lands, which have been hitherto let in ſeparate Farms, ſhall be re-annexed to the Pergunnahs to which they originally belong.

3d. That

3d. The Farms and Uſages peculiar to each Diſtrict, and the preſent and improveable State of their Lands, require a local Inſpection; they cannot be known with any Degree of Certainty by remote Obſervations, or the intereſted and ſuperficial Scrutinies of the Natives; a Part of the Adminiſtration itſelf being on the Spot will run leſs Hazard of being deceived in Intelligence, or diſappointed in their Inveſtigations; they will be better able to hear and redreſs any Grievances which the Inhabitants may prefer to them, and to form ſuch particular Regulations as may be neceſſary for the Exigencies of each Diſtrict, or even to ſuperadd others to thoſe, which ſhall be generally and previouſly reſolved on.

4th. This requires no Remark.

5th. The Reaſon for excluding theſe Diſtricts from a local Inſpection, are, Their Proximity to *Calcutta*, the Unimportance of the Few which are diſtant from it, and the Want of Time to include the Whole in the ſame Mode of Settlement.

6th. The Term "Superviſor" was properly ſuited to the original Commiſſion, which was to examine, inſpect, and report—This Office has been long ſince annulled: but we apprehend that the Continuance of the Name, and of many of the Reſidents, in the ſame Stations which they now fill as Collectors, may have miſled even our honourable Maſters, who were never regularly adviſed of the Change, into the Opinion that the firſt Commiſſion ſtill ſubſiſted. As the Buſineſs of the Gentlemen ſtationed in the Diſtricts is ſolely to ſuperintend and collect the Revenue, they can only be properly ſtiled Collectors—ſo much depends on the juſt Application of Names, that we urge this Alteration with a thorough Conviction both of its Utility and Neceſſity.

7th. The Propriety of this Regulation will require no Argument; we doubt of its immediate Efficacy as a Check on the Collectors; but this, in Time, and by the Addition of ſuch further Regulations as Experience ſhall recommend, we hope may be in a great Meaſure accompliſhed. In the mean time the Appointment of a Dewan will be a certain Means of counteracting that improper Influence which the Banyans of the Collectors are ever eager to aſſume in the Management of their Employ; and it will provide againſt the Loſs of Rents, and Confuſion of Accounts, which the frequent Removals of the Collectors would otherwiſe unavoidably occaſion—as the Dewan will be fixed to the Office, and of courſe able to keep the Buſineſs always in Train, notwithſtanding any Charges which may take place in his Diſtrict.

8th. This Regulation is founded on the ſame Principle, and is only a Continuation of the preceding.

9th. We conſider this as the greateſt Security that we can give to the Farmer for the Rights and Profits of his Farm; and of courſe the moſt powerful Encouragement to thoſe, who are ſolicitous of obtaining Farms, to make Propoſals for them adequate to their real Value, which would otherwiſe depend on the Juſtice and Attention, or on the Rapacity, Indolence, and Caprice, of the Collector, were the Liberty to be allowed him of diſturbing the Farmer, and ſeizing his Ryotts, whenever he thought proper.

3d. That a Committee of the Board ſhall be appointed to go on a Circuit through the Province, and to form the Bundibuſt or Settlement at the Sudder Cutcherry of each Diſtrict.

4th. That the ſaid Committee ſhall conſiſt of the Preſident and Four Members from the Board; viz.

Meſſrs. *Middleton*,
Dacres,
Lawrell, and
Graham.

5th. That the Settlement of the Diſtricts of *Houghly Hedgelee*, *Calcutta* Purgunnahs, *Burdwan*, *Midnapore*, *Beerbhoom*, *Biſſenpoor*, and *Pacheat*, ſhall be determined by the remaining Members of the Board.

6th. That as the Company have determined to ſtand forth as Duan, the Servants employed in the Management of the Collections ſhall be henceforward ſtiled "Collectors," inſtead of the preſent Appellation of "Superviſors."

7th. That a fixed Dewan ſhall be choſen and nominated by the Board, who ſhall be joined with the Collector in the Superintendancy of the Revenues—That he ſhall keep ſeparate Accounts of the Collections, according to the eſtabliſhed Forms of the Country, counterſign all Orders circulated in the Moſuſſel, all Receipts granted to the Farmers, and all Invoices and Accounts tranſmitted to the Sudder.

8th. That the Collector ſhall not uſe his own private Seal in the Execution of the Buſineſs; but that a General Seal be ſtruck, with a proper Inſcription, in the Name of the Company, as Dewan of the Provinces; and that One be lodged with each Collector, to be by him affixed to all public Deeds and Orders, where the Cuſtom of the Country, and Rules of the Service, render it neceſſary. And wherever this Seal is affixed, the Collector ſhall atteſt it with his Name.

9th. That neither the Collector nor Dewan ſhall ſend Seapoys, Peons, or any other Perſons with Authority, into the Lands belonging to the Farmers, excepting only on ſuch Occaſions as ſhall indiſpenſably require it, for the Maintenance of the Peace, or the immediate Execution of Juſtice, in which the Authority of the Farmer ſhall be inſufficient; that on ſuch Occaſions a Warrant under the public Seal, and ſigned by the Collector, ſhall be given in Writing to the Officer employed, and be recorded in the judicial Proceedings, with the Reaſons for iſſuing it; but that no Perſon be ſummoned on ordinary Occaſions, except by a Tullub Chitty to the Farmer, or Order requiring him to produce the Perſon ſummoned in a certain Space of Time.

10th. Having provided for the due and unmoleſted Exerciſe of the Farmer's Authority, the Rights of thoſe who are ſubjected to it claim our next Attention. We cannot deviſe any Law which, in our Opinion, will be ſo likely as this to free the Ryott from undue Exactions. The Obſervance of it muſt be left to the Care of the Collectors.

11th. This Article alſo will neceſſarily prove a great Encouragement to the Farmer, who will be under no Neceſſity to conceal the Profits of his Farm, nor be compelled to rack his Tenants for the Means of purchaſing an Exemption from further Claims of the Muttaſiddees and Officers of the Government; a Practice of ancient and univeral Standing, and which no Vigilence of the Collector, whatever may be the Degree of his own Integrity, can, in our Judgment, prevent, if the Farmer is ſtill liable to freſh Demands upon him as often as the Government of the Collector ſhall judge the improved State of his Lands can afford it. The long Term of his Leaſe furniſhes an Inducement to the Farmer to improve his Lands; but the Fruits of his Labour, and the Returns of his Advances, muſt be inſured to him, or he will be the Sufferer by the Attempt.—The Faith of the Government thus pledged, will be a preſent Eaſe to the Farmer, and may add to the Increaſe of Cultivation and Revenue.

12th. This is a Continuation of the 10th Article, and of equal Eaſe both to the Farmer and the Ryott. It has been the conſtant Practice of the Mogul Government, on the ſlighteſt Pretence, to authorize the Exaction of new Taxes from the Zemindars and Farmers. In this impolitic Conduct the View of remote Conſequences was loſt in the Temptation of inſtant Gain. The Principals, thus taxed, having a fair Pretext to indemnify themſelves by an Aſſeſſment of the Tenants, have never failed to extort from them a much greater Amount than that themſelves have been obliged to pay; every dependant Agent of the Collections endeavours on ſuch Occaſions to get his Share alſo of the general Embezzlement, by which the poor Ryott is diſheartened, and often diſabled from attending to the Culture of his Lands, which requires Money, as well as Labour, to bring it to Perfection.—When the Huſbandman knows exactly what he has to pay, and is ſure of being left in the undiſturbed Poſſeſſion of that Superfluity which his Induſtry can acquire, he will chearfully apply himſelf to the Tillage and Improvement of his Lands.—No Man will labour who is denied a Share in the Fruits of his Labour.

13th. The trivial Preſents which the Cuſtom of the Eaſt has in all Countries, as the Debts of Vaſſalage, and the Rights of Office or Power, are in themſelves undeſerving of Notice were they to extend no further: But the ſame Practice runs through every Degree of Subordination, till the Amount becomes a weighty Grievance.—This alſo, like other Levies on the Principal, is reclaimed with accumulated Extortion on the Ryotts, who are taxed as often as the Zemindar or Farmer has Occaſion to perform theſe expenſive and oſtentatious Acts of Duty.

14th. The Propriety of this Regulation needs no Remark; it is neceſſary to make it public, with every other Condition to which the Farmer will be required to ſubſcribe.

15th. This Article is propoſed only as a Point of preſent Speculation; it will reſt with the Committee to carry it into Execution if it ſhall be found practicable, and not attended with too heavy a Charge.—The obvious Advantages expected in theſe Appointments are, the obtaining an exact Knowledge of the Farmer's Receipts, which form the groſs Value of the Lands.

The Aſſurances given the Farmer in the 11th Article, and the Clauſe in this, which excludes the Mohrir

10th. That the Farmer ſhall not receive larger Rents from the Ryotts than the ſtipulated Amount of the Pottahs, on any Pretence whatſoever; and that for every Inſtance of ſuch Extortion, the Farmer on Conviction ſhall be compelled to pay back the Sum which he ſhall have ſo taken from the Ryott, beſides a Penalty equal to the ſame Amount to the Sircar: And for a Repetition, or a notorious Inſtance of this Oppreſſion on his Ryotts, the Farmer's Leaſe ſhall be annulled.

11th. That the Farmer's Payments to Government ſhall in like Manner be aſcertained and eſtabliſhed, and no Demand be made upon them above what ſhall be expreſſed in the Doul, or Rent Roll, delivered them with their Leaſe.

12th. That no Mhatoots or Aſſeſſments, under the Name of *Mangun, Baurie Gundee, Sood*, or any other Aboal or Tax, ſhall be impoſed upon the Ryotts; and that thoſe Articles of Aboal, which are of late Eſtabliſhment, ſhall be carefully ſcrutinized, and at the Diſcretion of the Committee, aboliſhed, if they are found in their Nature to be oppreſſive and pernicious.

13th. That all Nazzars and Salamies, which are uſually preſented at the firſt Interview as Marks of Subjection and Reſpect, be totally diſcontinued, as well to the ſuperior Servants of the Company and the Collectors, as to the Zemindars, Farmers, and other Officers.

14th. That the old Farmer ſhall ſettle his Accounts with ſuch of the Ryotts as are forthcoming, in the Preſence of the new Farmer or his Agents, and the Balances which ſhall be proved ſhall be on Account of the new Farmer.

15th. That a Mohrir, or Writer of Accounts, ſhall be appointed on the Part of the Government to every Farm, who ſhall take an Account of all the Receipts of the Rents with the Farmer, and tranſmit the ſame Monthly to the Collector at the Sudder Cutcherry of the Province, but without any Authority to interfere in the Collections.

16th. That

from all Authority, will prevent his being obnoxious to the Farmer.

16th. We have deemed it ſufficient for the preſent to confine this Reſtriction to Grain alone. It ought perhaps to extend to all the Neceſſaries of Life.—Of all Monopolies theſe are the moſt pernicious; and whatever the Collector, who, in Effect, is the chief Ruler of the Country, trades in, will be a Monopoly in ſpite of all our Endeavours to prevent it.

16th. That the Collector be forbid, on Pain of Diſmiſſion from his Office, to be concerned, directly or indirectly, in the Purchaſe or Sale of Grain.

17th. If the Collector, or any Perſons who partake of his Authority, are permitted to be the Farmers of the Country, no other Perſons will dare to be their Competitors.—Of courſe they will obtain the Farms on their own Terms. It is not fit that the Servants of the Company ſhould be Dealers with their Maſters.—The Collectors are Checks on the Farmers.—If they themſelves turn Farmers, what Checks can be found for them? What Security will the Company have for their Property, or where are the Ryotts to look for Relief againſt Oppreſſions?

17th. That no Peſhcar, Banyan, or other Servant, of whatever Denomination, of the Collector, or Relation or Dependant of any ſuch Servant, be allowed to farm Lands, nor directly or indirectly to hold a Concern in any Farm, nor to be Security for any Farmer; that the Collector be ſtrictly enjoined to prevent ſuch Practices; and that if it ſhall be diſcovered that any one, under a falſe Name, or any Kind of Colluſion, hath found Means to evade this Order, he ſhall be ſubject to a heavy Fine, proportionate to the Amount of the Farm, and the Farm ſhall be re-let or made Khaſs: And if it ſhall appear, that the Collector ſhall have countenanced, approved, or connived at a Breach of this Regulation, he ſhall ſtand, ipſo facto, diſmiſſed from his Collectorſhip; neither ſhall any European, directly or indirectly, be permitted to rent Lands in any Part of the Country.

18th. Every Precaution ought to be taken, and every Reſtriction laid on the Collector, that ſhall prevent his Intereſt from claſhing with the Duties of his Employ.

It is to be feared, that the Farmer, who has the Demands of Government and the Collector at the ſame Time to anſwer, will be too apt to avail himſelf of ſuch a Situation to elude thoſe of the former.—The Collector will naturally incline to allow a Preference to his own Claims, unleſs it be ſuppoſed that all Men are Proof againſt the Temptations of private Intereſt, and will ſeek that of their Employers at the Hazard of loſing their own Fortunes.—We forbear to enlarge on this Subject; we are convinced that many of the Gentlemen who hold theſe Stations are Men of Probity and Honour—We muſt regard them all as ſuch till Proofs of the contrary can be obtained: But it is the Duty of Government to lay ſuch Reſtraints on the natural Licentiouſneſs of Mankind, as ſhall make the Intereſt of Individuals coincide with their Duty:—To preſume that all Men are poſſeſſed of Integrity, and to truſt entirely to this Principle, is to leave a Door open for every Species of Depravity; for many will abuſe the Confidence thus tacitly repoſed in them; their Example will influence others; and, under the ſpecious Appellation of Perquiſites, the moſt flagrant Corruption will be admitted, even by Men whoſe natural Principles, without ſuch a Bias, would receive the Offer of them with Abhorrence.

18th. That it be given in eſpecial Charge to the Committee, to find out ſome Means of preventing the Practice of lending Money on exorbitant Uſury, by which the Ryotts are often involved in heavy Debts, without the Hope, or ſcarce the Probability, of Relief; and not only the Fruits of their Induſtry, but often the Farmers Dues (which, in Effect, are thoſe of the State) become the Property of the Money Lenders. That in the mean time the Collector be forbid, on Pain of Removal from his Office, either to lend Money himſelf, or to ſuffer his Banyan, or any other of his Servants or Dependants, to lend Money to the Zemindars, Talookdars, Farmers, Ryotts, or any other Perſon whatever, within the Diſtrict of which he ſhall have Charge. That in like Manner the Zemindars, Talookdars, Shicdars, and other Officers of the Government, be forbid to lend Money to the Ryotts: And that all Debts contracted contrary to the Tenor of this Order, after the Publication of it, ſhall be void: That this Reſtriction is not to prevent the Farmer from affording the uſual and neceſſary Aids of Tuccabee to the Ryotts, but that the Premium of ſuch Advances be fixed at Two per Cent. per Menſem, and Payment received, not in Kind, but in Money.

19th. The Deſign of this Regulation appears in the Introduction to it.—We venture to offer it as one of the moſt ſalutary Expedients which can be adopted, whether for the Eaſe of the Farmer and of the Ryotts, for the Security of the Revenue, or for the Prevention of Oppreſſion.—The only Loſers by it will be the Money Lenders.

The Proceedings of the Court Martial on Captain *Mackenzie*, and the other Enquiries made on that Occaſion, may ſerve to ſhew how neceſſary it is to free the Land from the Evils of Uſury and accumulated Intereſt, which is rarely leſs than 3, and often as high as 15 per Cent. per Menſem, which, with Monthly Accumulation and Fees to Agents, Banyans, Peons, and Seapoys, may amount to 200 per Cent. per Annum: Every Rupee thus ſqueezed from the People is in Effect taken from the Government, which can receive from the People no more than they have to give.—We lament that it is not in our Power wholly to repreſs this Evil: The only way by which ſuch an End could be accompliſhed, would be the abſolute Prohibition of all Loans, or, which would, in Effect, prove the ſame, by refuſing the Aid of Government to the Recovery of them: But

19th. And to relieve the Farmer from the Neceſſity of borrowing Money for the Payment of his Kiſts or Inſtalments; that the Kiſtbundee for the enſuing Leaſes be ſo regulated, as that Kiſts may be made payable at the uſual Periods of the Harveſt, proportioned to the eſtimated Quantity and Value of the Crops, and as local Circumſtances ſhall direct.

the Remedy appears deſperate; and although many obvious and valid Reaſons may be urged in Support of it, and it might be eaſily proved, that no ill Effects could proceed from it with reſpect to the Revenue, yet we fear to adopt it without the laſt Neceſſity.—The propoſed Regulation ſtrikes at the principal Root of the Diſorder; the reſt we wiſh to leave to the Effects of a more ſettled Government, and to a regular Eſtabliſhment of Juſtice.

20th. The Chakaran Lands are Portions of Ground allotted to certain of the Inhabitants, whoſe Office it is to preſerve the Peace of the Country, and to guard it, againſt common Robbers, an Eſtabliſhment common to all Parts of *India*, and of a very ancient Inſtitution. It is unneceſſary to add any thing further concerning this Article, it being only preparatory to ſome future Regulation.

21ſt. The Zemindarree Chokies are Places of Cuſtom erected in various Parts of the Province on the Banks of the Rivers, they are included in the farmed Lands, and the Farmers extort what they can get from the Paſſengers. It is one of the greateſt Oppreſſions of the Country, and the principal Obſtruction to Trade.—Theſe Conſiderations induced the honourable Court of Directors to direct their Suppreſſion, and in the 27th Paragraph of their General Letter of the 10th of April 1771; and we are happy to be made the Inſtruments of ſo wiſe and equitable an Injunction.

22d. A preparatory Regulation.

23d. A preparatory Regulation.

24th. The Reaſons for this Regulation are expreſſed in the Regulation itſelf.

20th. That to enable the Committee to fix the neceſſary Eſtabliſhments in each Diſtrict for its Safeguard and Protection, and preſerving Peace and Tranquillity, the Collector be inſtructed to prepare and have in Readineſs accurate Accounts of the Chakaran Lands, together with a Detail of the Purpoſes for which they have been allotted, and their Opinion of the Number of Land Servants it will be neceſſary to retain for the Service above expreſſed.

21ſt. That all Zemindarree Chokies ſhall be aboliſhed, and none kept but ſuch as immediately depend on the Government under the Puchuttera, Buckſhbunder, and Shahbunder, ſubject to ſuch Regulations as ſhall be hereafter eſtabliſhed.

22d. That Orders be ſent through the Channel of the Board of Revenue to the Collectors, to publiſh the Subſtance of the above Reſolutions, with Liſts of the Pergunnahs reſpectively under their Charge, or other Diviſions propoſed for Farm by the 2d Reſolution: And to advertiſe for ſealed Propoſals, from ſuch as are willing to take Farms, to be delivered in at the Sudder Cutcherry of each Diſtrict, by the 1ſt of Lawan, or 10th of July, excepting the Provinces of *Nuddea* and *Jeſſore*; the Propoſals for the former of which to be delivered in at *Kiſhnagur* the 1ſt of Aſſar, or 10th of June; and for the latter the 5th of Aſſar, or 15th of June.

23d. That Orders be alſo ſent to the Collectors to prepare an exact and explicit Rent Roll of each Farm, arranged in Pergunnahs, together with full Accounts of all Charges, Sedder, and Moſuſſul, accompanied with an Explanation of their Uſe, and Reaſons for their being deemed neceſſary. To render the Rent Roll more perfect, they are further to prepare a ſeparate Account, tracing the Jumma of each Farm to the higheſt Value it has ever ſtood at, and aſſigning the Cauſe of its Decreaſe to the preſent Standard.

24th. That as the Superviſorſhip of *Dacca*, not only from the Extent of its Limits and the Magnitude of its Revenue, but alſo from its being entirely compoſed of a Multitude of inconſiderable Zemindarrees of Taalues, appears to be a Charge of too complicated a Nature to be managed by the Chief at *Dacca*, at the preſent Seat of its Reſidence, with proper Care and Succeſs; and as it appears further, that many of the ſubſidiary Diſtricts, annexed to the other Superviſorſhips, are in their Situation ſo diſtant and ſcattered, as to be liable to the ſame Inconveniencies, the Committee ſhall be authorized ſo to regulate the *Dacca* Province, and thoſe ſubſidiary Diſtricts, as to bring them into a proper Compaſs for the Management of a Collector, and within the Scope and Efficacy of theſe Regulations.

Fort William, the 28th May 1772.

At a Committee of Revenue; PRESENT,

The honourable *Warren Haſtings*, Eſquire,
William Alderſey,
Philip Milner Dacres,
Thomas Lane,
Richard Barwell,
James Harris,
James Lawrell,
Henry Goodwin,
John Graham,
} Eſquires.

The Board further deliberating on the Regulations entered on the Proceedings of 14th, agree to add the Three following ones.

Additional Regulations regarding the Settlement.

That ſuch Farmers as deſire it, ſhall be permitted to pay their Kiſts immediately into the Treaſury of *Calcútta*, inſtead of the Sudder Cutcherry of the Diſtrict; but in ſuch Caſe, the Payments ſhall be made in ready Money, not in Bills; nor ſhall a longer Delay be allowed in the Payment, after the Expiration of the ſtipulated Term of the Kiſt, than Twenty Days from the moſt diſtant Parts of the Province, and a proportionate Time for the reſt.

That the Offices and Forms which are now eſtabliſhed, for the Adminiſtration of Juſtice in the Diſtricts of the Province, ſhall be examined and new regulated, upon ſuch a Footing as ſhall be moſt conducive to the Security of Property, and the general Eaſe of the People; by facilitating the Acceſs to Juſtice, by expediting its Decrees, and rendering equal Right to all Men. If the Party in any Cauſe ſhall not be ſatisfied with the Decree of the Court of the Diſtrict, he ſhall be allowed an immediate Appeal to the Governor in *Calcutta*, where the Cauſe ſhall be re-heard, and finally decided, by Courts duly conſtituted for the Purpoſe.

That all Perſons ſhall have Acceſs to the Papers of the Jumma Waſſil Baukee, at the Sudder Cutcherry of each Diſtrict, and at the Collector's Office in *Calcutta*.

Reſolved, Theſe be alſo tranſlated into the *Bengal* and *Perſian* Languages, and ſent to *Moorſhedabad*, with Directions to add to the Advertiſement, That all Perſons ſhall have Acceſs, at the Sudder Cutcherry of each Diſtrict, to the Rent Roll, and Jumma Waſſil Baukee Accounts.

Revenue Department.
Fort William, 3d November 1772.
To *Moorſhedabad*. (A true Copy.)
Signed
Alexander Higginſon, Secretary.

Coſſimbuzar, the 28th July 1772.

Extract Proceedings of the Committee of Circuit.

The honourable Court of Directors, in their Letter per *Lapwing*, Paragraph 21, declare, "their Determi-"nation to ſtand forth as Dewan, and by the Agency "of the Company's Servants, to take upon themſelves "the entire Care and Management of the Revenues." By what Means this Agency is to be exerciſed we are not inſtructed, but, by the Confidence which the Sentence immediately following expreſſes "in the Conduct and "Abilities of the Board to plan and execute this im-"portant Work," their Orders are clearly implied, that the Board ſhall plan and execute it, by ſuch Means as their own Judgment ſhall ſuggeſt, for the Security and Improvement of the Revenue, and for the Eaſe and Happineſs of the People. This Inference is further confirmed by the following Words; "and we truſt that "in the Office of Dewan you will adopt ſuch Regula-"tions, and purſue ſuch Meaſures, as ſhall at once en-"ſure to us every poſſible Advantage, and free the "Ryotts from the Oppreſſion of Zemindars, &c." We have thought it neceſſary to enter thus minutely into the Inveſtigation of the Intent and Expectation of our Employers, becauſe it will be ſcarce poſſible to proceed in a Work of this Nature, without deviating from the Orders which they have formerly laid down for our Conduct. They have been pleaſed to direct a total Change of Syſtem, and have left the Plan and Execution of it to the Diſcretion of the Board, without any formal Repeal of the Regulations which they had before framed and adopted to another Syſtem; the Abolition of which neceſſarily includes that of its ſubſidiary Inſtitutions, unleſs they ſhall be found to coincide with the new.

In the Conſideration of the Subject before us, the firſt Point of Enquiry is, Whether the Buſineſs of the Dewannee ſhall be conducted as it hath hitherto been, in Part by the Agency of the Company's inferior Servants, conſtituting a Board of Revenue at *Moorſhedabad*, or be put under the immediate Controul of the Members of their Adminiſtration? We ſhall not heſitate to determine in Favour of the latter: The Revenue is beyond all Queſtion the firſt Object of Government, that on which all the reſt depend, and to which every other ſhould be made ſubſervient. There muſt be a controlling Power in this Department, it cannot be partially delegated; but, in whatever Hands it is lodged, it muſt be abſolute and independant. But the ſuperior Council, which is conſtitutionally the controlling Power, having no Cognizance nor Connection with the inferior Department, can have no Knowledge of what is tranſacted but from the Information of the Board of Revenue; which, however fair and impartial, cannot poſſibly convey that intimate Intelligence which ariſes from daily Practice and a direct Communication with the Servants of the Revenue: Without ſuch an Intelligence, what Authority can the Adminiſtration poſſeſs in the Affairs of the Collections, or with what Confidence can they iſſue any Orders for their Improvement, impreſſed as they muſt be, with the Conſciouſneſs that they are but imperfect Judges of Matters on which they dictate to others better informed? In Effect all Authority and Command will reſt with the Board of Revenue; all Appeals for Juſtice from the Provincial Courts muſt, in regular Courſe, be made to the Council of Revenue, and from them to the Preſident and Council in *Calcutta*. The common People, unuſed to ſuch a multiplied Proceſs of Judicature, impatient of Delays, and taught to look up to the firſt Department of Government for the Redreſs of their Wrongs, will be continually violating the Preciſion of our Rules, and running to the Preſidency on every Occaſion of Complaint: If their Cauſes have not paſſed through the Second Court, they muſt be ſent back to *Moorſhedabad*, and from thence the litigious will come with Appeals to the Preſidency. Thus an Inhabitant of *Anwanpoor*, if he thinks himſelf aggrieved, muſt make his Complaint to the Cutcherry at *Kiſhenagur*: Having gone through all the due Forms and neceſſary Delays of that Court, if he is diſſatisfied with the Decree, he will carry his Appeal to the City; there too he muſt go through the ſame Forms, the ſame Attendance, to obtain a Second Hearing, and a Second Decree; this alſo not proving ſatisfactory, his laſt Reſource will be in the Government of *Calcutta*, which will put a final Period to his Cauſe. Thus, after the Loſs of many Months, which might have been uſefully beſtowed both to himſelf and the State in the Cultivation of his Land, and the Care of his Family, after having made a Journey of more than Two hundred Miles, and ſpent perhaps more than the Amount of his Claim in ſuing for the Recovery of it, he will moſt probably be caſt a Third Time, for want of Evidence, as it is not probable he will be able to perſuade any Perſons, unintereſted in the Succeſs of his Suit, to go through the ſame tedious Proſecution of it with him, and as unlikely (by any Mode hitherto diſcovered) that he will make good his Right without it.

Such

Such would be the Caſe of the poor Plaintiff, ſuppoſing that Juſtice were regularly adminiſtered in theſe Forms: But we know that hitherto it hath been quite otherwiſe, and that they have been productive of no other Effects, but to aſſemble Multitudes of diſcontented Suppliants, from all Quarters of the Province, who croud our Streets and harraſs us with Clamours for Redreſs, and as often with as loud Reproaches for being denied it. As yet no better Expedient has been found for relieving them, than to refer them back to the Collectors, with Injunctions to enter into a freſh Examination of their Complaints, and to decide finally upon them; an Expedient which few ſubmit to, till convinced by a long fruitleſs Attendance that no other Reſource is left them. But few are the Inſtances of Redreſs obtained by this way, and much fewer of the Letters even being delivered; as the timid Sufferers rather chuſe to put up with all their Loſſes, than expoſe themſelves to the Collector or his Muttaſuddies, by exhibiting the Proofs of their Appeal from his Juſtice, or of their Complaints againſt his Perſon.

We do not pretend to hope for a total Removal of theſe Evils, by any Mode which is now offered to our Choice, but we are ſure they will be leſs frequent and leſs grievous, if the Appeals are made at once to the Supreme Court, without any intermediate Delays.

From all theſe Reaſons, the Committee are of Opinion, that the Revenue in all its Branches be put under the immediate Controul of the Preſident and Council at the Preſidency: Such a Change, independant of the Advantages which we hope to derive from it, in eſtabliſhing a more regular Plan of Buſineſs, and acquiring a practical Knowledge and Command of the Collections, will be productive of many other important Conſequences.

The numerous Officers and Retainers of the Khalſa, and of the new Courts of Judicature, with all their Families, Domeſtics, and Dependants, will increaſe the Demand for the Neceſſaries and Conveniencies of Life, and of courſe require a Number of Tradeſmen, Artiſans, and Market People, to ſupply it. This vaſt Influx of People will be drawn to *Calcutta*, and with it a great Increaſe of Wealth. The Conſequence of the Preſidency will be much improved with its Population, as it will leſſen that of *Moorſhedabad*, which will no longer remain the Capital of the Province, having nothing to ſupport it but the Preſence of the Nabob, and a few Families of Conſideration, who, poſſeſſing valuable Property on the Spot, will of courſe chuſe to continue there. The Conſequence of the Nabob himſelf will ſink in proportion, and the Eyes of the People will be turned to *Calcutta*, as the Centre of Government, and to the Company as their Sovereign.

Their Manners, by a conſtant Intercourſe, will by Degrees aſſimilate with ours, and breed a kind of new Relation and Attachment to us. This too will open a new Source of Trade, advantageous to the Mother Country, by the Conſumption of its moſt valuable Manufactures: Nor is this the mere Suggeſtion of Fancy, ſince we already ſee, that in their Habits, in their Equipages, in the Furniture of their Houſes, in their Buildings, and in ſhort in every thing where their Religion and the Difference of Climate will permit it, they begin to affect the Faſhions of the Engliſh.

In enumerating the Defects of the preſent Syſtem, we omitted to mention the Inſecurity of the public Treaſury, and the public Records of *Moorſhedabad*, an open and ſtraggling Town, which a few deſperate Decoits might enter with Eaſe, and plunder at Diſcretion, before any Force could be collected to repel them. An Event of this Kind is not the leſs improbable from its not having yet come to paſs. The Town of *Calcutta* is not only ſheltered againſt ſuch Dangers, but the Fort offers a moſt complete Security, both for public and private Property, under all Circumſtances.

It is certain that ſuch a Change as we have here propoſed, is liable to its Inconveniencies; all Innovations are ſubject to them: We own, we foreſee many Difficulties and Impediments to their being carried into Execution; which we hope will only affect ourſelves, in the additional Labour which it will require to remove them; the only Inconvenience of any great Importance which occurs to us is, that which may ariſe from the undetermined Juriſdiction of the Mayor's Court; and the Embarraſſments to which it may ſubject our Management of the Revenues: This we mention only as a poſſible Event, which can only proceed from a more litigious Spirit than we have hitherto known to prevail in the Members of that Court; and we hope, by proper Cautions and judicious Regulations, may be prevented. But this is a Subject of itſelf too copious to admit of our enlarging upon it further in this Place; it may be ſufficient to remark, that no inconſiderable Branch of the Collections (we mean thoſe of the *Calcutta* Pergunnahs) have been quietly conducted by Cutcherries, eſtabliſhed in *Calcutta* for theſe Fifteen Years paſt, without meeting with any Interruption from the Mayor's Court, or claſhing in any Inſtance, that we recollect, with its Authority.

Reſolved, That it is the Opinion of this Committee, that the Board of Revenue at *Moorſhedabad* be aboliſhed, and that the Court of the Khalſa, with all the Offices appertaining thereto, be transferred to the Preſidency, and placed under the Charge and Direction of the Preſident and Council.

Coſſimbuzar, 20th Auguſt 1772.

Extract of the Proceedings of the Committee of Circuit, on forming a Plan for conducting the Buſineſs of the Khalſa.

The Committee having thus premiſed the Arrangements which appear to them neceſſary for the future Management of the *Huzzoor* * *Zillas*, proceed to lay down ſuch Regulations as they judge will be requiſite, for conducting the general Superintendance of the Revenue Syſtem at the Preſidency, and the Buſineſs of the Khalſa in its Detail.

The Dewanny may in the firſt Place be conſidered as compoſed of Two Branches.

1ſt. The Collection of the Revenue:

2d. The Adminiſtration of Juſtice in civil Caſes.

For regulating the latter, a ſeparate Plan has been already framed, and only waits the Approbation of the Council for its being carried into Execution.

The former having been entirely ſubdivided into Collectorſhips, under the Agency of the Company's Servants, the Controul and Superintendance to be exerciſed by the Preſident and Council will conſiſt chiefly in iſſuing the neceſſary Orders to thoſe Collectors, in inſpecting, auditing, and paſſing their Accounts, and in occaſionally viſiting their Diſtricts for the Purpoſe of making local Inveſtigations and Enquiries into the State of them, and into the Collectors Diſcharge of their Duty to the Public, and their Employers. The Committee are of Opinion, that this weighty and important Truſt can be no where ſo properly lodged, as in the Body of the Council at large. The honourable the Court of Directors have indeed recommended the Mode of Committees; but nothing being ſo eſſential to the Succeſs of the Revenue Syſtem, as Expedition in deciding upon all Points of Reference, and in iſſuing the conſequent Orders, and as a Committee, being only authorized to prepare Matter for the Sanction and Approbation of the Council at large, muſt neceſſarily occaſion Delay in this Particular; this Committee think it will always be for the Intereſt of the Company to profit from the Counſel and Services of every Member of their Adminiſtration, in ſo capital an Object of their Affairs. For conducting the general Controul

* Small Diſtricts near *Moorſhedabad*.

Controul therefore of the Dewanny, and for managing the Detail of the Buſineſs of the Khalſa, the following Regulations are propoſed:

That the whole Council ſhall compoſe a Board of Revenue, who ſhall aſſemble Two fixed Days in each Week, or oftener if Occaſion requires, for tranſacting the Buſineſs of this Department:

That the whole Council ſhall alſo be ſtiled Auditors of the Dewanny; and that it ſhall be the Duty of One of the Members, in weekly Rotation, to report upon all Accounts received from the Collectors, in which he ſhall check all unauthorized Charges, and remark upon all Exceſſes of the Annual Eſtimates in thoſe Charges which are authorized:

That the Auditor of the Week ſhall complete the Report upon all Accounts received within his Week, and that on the laſt Thurſday of every Month there ſhall be a Meeting of the Board, for the ſole Purpoſe of paſſing all the Accounts of the Month preceding:

That as the Preſident and Council have thought proper to eſtabliſh provincial Dewans, to act jointly with the Collector, in all the Diſtricts there ſhall be a principal Mutteſedee appointed to ſuperintend the Conduct of thoſe Dewans, to receive from them the Accounts in the *Bengal* Language, and to iſſue to them a Counterpart of the Orders which the Board of Revenue ſhall from Time to Time expedite to the Collectors:

That this Officer ſhall be ſtiled the Roy Royan, and that he ſhall attend at the Meetings of the Board of Revenue, to make Reports, to anſwer to all Enquiries, and to receive occaſional Inſtructions:

That it be recommended to the Board to confirm Rajah *Rajebullub*, the Son of the late Rajah *Doloobram*, in the Office, and to grant him the Title of Roy Royan: He is a young Man of very promiſing Abilities, and we think will do Credit to the Appointment:

That the Buſineſs ſhall conſiſt in receiving and examining all the Accounts tranſmitted in the *Bengal* Language, in comparing the Remittances of the Revenue with the Chelans or Invoices, in directing the Payments to be made into the Grand Treaſury, in realizing the Collections of the Farmers who may avail themſelves of the Privilege of paying their Rents at *Calcutta*, in preparing all Grants and Sunneds, and in expediting all Perwannas to the Provincial Dewans, and ſhall be conducted by a Member of the Council in Monthly Rotation, and the Roy Royan:

That on all theſe Points, and ſuch others as may occur in the Detail of the Buſineſs, the Roy Royan ſhall report daily to the honourable the Preſident, and receive his Inſtructions:

That he ſhall next wait upon the ſuperintending Member of the Khalſa, and report to him, intimating, at the ſame Time, ſuch Inſtructions as he may have received from the Preſident, that he may jointly attend to their being carried into Execution, as well as ſuch other Buſineſs as the ſuperintending Member ſhall think proper to direct; and that the ſuperintending Member and the Roy Royan ſhall make their joint Report of every thing that ſhall be tranſacted, in this Detail, at each Meeting of the Board of Revenue:

That to enable the Roy Royan to diſcharge that Part of his Duty which empowers him to tranſmit a Counterpart of the Board's Orders to the Dewans, a Company's covenanted Servant, with One or more Aſſiſtants, ſhall be appointed Tranſlator to the Khalſa, whoſe Duty it ſhall be to attend every Day, on the breaking up of the Board of Revenue, and tranſlate into the Perſian Language the Subſtance of the Orders iſſued to the Collectors; with ſuch Tranſlations the Tranſlator ſhall wait upon the ſuperintending Member of the Khalſa, who will take Care that the Roy Royan expedite his Orders to the Dewans, conformably thereto, under the public Seal of the Dewannee, reſerving regular Copies:

That it ſhall further be the Duty of the Tranſlator of the Khalſa to tranſlate, and enter in a Book, all the Letters received by the Roy Royan; which Book ſhall be laid before the Board every Day of their Meeting:

That a Company's covenanted Servant (with a competent Number of Aſſiſtants) be appointed to the Office of Accountant General of the Dewannee, the Detail of whoſe Duty ſhall be as follows;

1ſt. To keep the general Books of the Revenue according to the Form at preſent eſtabliſhed, or ſuch other as may hereafter be preſcribed.

2dly. To keep beſides, the following ſubſidiary Books, to be laid before the Board at every Meeting of the Council in the Revenue Department;

One Book containing the Settlement of each Province, with an abſtract Account of the whole;

One Book containing the Kiſtbundee of each Diſtrict, with one general Abſtract of the whole;

One Book containing the Eſtimate of Charges on each Diſtrict, with an Abſtract of the whole;

One Book containing the Account current Kiſtbundee (or the current Demands, Receipts, and Balances) of each Diſtrict, with the general one for the Sudder, compiled from thoſe of the Diſtricts;

One Book containing the daily Receipts, Iſſues, and Balance of the Treaſury;

One Book containing the Regiſter of Pauts, and Bills of Exchange, according to the Form it is now kept in at *Moorſhedabad:*

3dly. To prepare Monthly, in Engliſh, by means of One of his Aſſiſtants, an Account current Kiſtbundee of the Huzzoor Jaſhil, and alſo the Caſh and other Monthly Accounts, ſo that the Tranſactions of that Collection made, fall under the Board's Inſpection in the ſame Manner as thoſe of the Diſtricts under the Collectors:

4thly. To report the Balance of Treaſury every Day to the honourable the Preſident and the ſuperintending Member of the Khalſa, to prepare all Orders for making Payments into the grand Treaſury to be ſigned by the Board, and to receive and depoſit Receipts for the ſame, from the Sub-treaſurer of the Preſidency:

5thly. To report from Time to Time to the ſuperintending Member of the Khalſa, the Bills and Pauts as they become due, and obey ſuch Orders as he may in conſequence receive for realizing their Amount:

6thly. To attend the Weekly Auditor with ſuch Accounts as are received from the Collectors, and aſſiſt him in auditing the ſame as above ſpecified; and, further attend the Monthly Meeting of the Board of Revenue for paſſing Accounts:

7thly. To correſpond with the Collectors for rectifying Errors in the Accounts, under the Orders of the Auditor of the Week.

That it be recommended to the Board to confer this Office on Mr. *Charles Crofts*, the preſent Accountant of the Board of Revenue, whoſe Diligence and Practice in that Buſineſs, and the particular Inſtructions of the honourable Court of Directors, juſtly entitle him to that important Charge.

That the following Offices ſhall be eſtabliſhed for conducting the Buſineſs of the Khalſa, according to theſe Regulations:

1ſt. Roy Royan's Office.

To this Office, all Accounts, Statements, and Papers whatever, are to be firſt tranſmitted, and from thence diſtributed to the proper Office, after having been received by the ſuperintending Member of the Khalſa, and the Roy Royan. All other Offices are to furniſh whatever Papers are required by this, and to be conſidered as ſubordinate to it. In it the ſuperintending Member of the Khalſa and the Roy Royan will preſide, and its further Eſtabliſhment will be as follows:

One Deputy to the Roy Royan.

Two Mohrirs or Writers.

2d. Moonſhee's Office.

In this Office will be kept Copies of all the Letters received and ſent by the Roy Royan, and there will be required for the Service of it Four Perſons:

Two to attend the Roy Royan;

Two to attend the Tranſlator of the Khalſa.

3d. Karkoon's or Accountant's Office.

In this Office will be kept all Accounts of Settlements, Kiſtbundees, the ſeveral Monthly Accounts of the Diſtricts, the General Accounts of the Year, and other neceſſary Papers. The Servants employed in this Office are to be under the Orders of the Accountant General, to aſſiſt him in comparing and examining the *Bengal* Accounts with thoſe of the Engliſh, in keeping the Treaſury Account, and in ſtriking the daily Balance of it, and of the current Receipts of the General Account current Kiſtbundee. Copies of all Chelans are alſo to be ſent into this Office from the Treaſury, atteſted by the Khazanchy. The Eſtabliſhment required for this Office will be as follows:

One Karkoon,

One Naib, One Head Mohrir, } for examining and checking all Accounts, and adjuſting the General Accounts of the Year:

One Mohrir for keeping the Accounts, Settlements, and Kiſtbundees, and the General Abſtract of them:

One Mohrir for keeping the Monthly Accounts, Receipts, and Diſburſements of the Diſtricts, the Eſtimates of the Annual Charges, and an Abſtract of them:

One Mohrir for keeping the Monthly Account current Kiſtbundy of the Diſtricts:

One Mohrir for forming the General Account current Kiſtbundy, and ſtriking its daily Balance:

One Mohrir for preparing the Sudder Treaſury Accounts, and ſtriking its daily Balance:

One Mohrir for keeping the Regiſter of Bills and Pauts, and collecting them when due.

4th. Sheriſta Amaunut and Mauzoolee, or Office of Inſpection.

It will be the Buſineſs of this Office to examine and adjuſt all Accounts that may be referred to their Inſpection, particularly thoſe of diſmiſſed Officers of the Revenue and old Farmers. It will be eſpecially uſeful in aſſiſting the Court of Appeals in all Cauſes which come before them, relative to Exactions, Extortions, or unjuſt Demands, in the Collection of the Revenue. The Officers required for it will be,

One Sheriſtadar;

Three Mohrirs.

5th. Zemeen Naveſſee, or Regiſter Office.

In this Office all Grants or Sunneds for Zemindarrees, Talookdarrees, and other public Services, are to be prepared, formed, and regiſtered; and the Committee think it would be of much public Utility, if all Transfers of landed Property, Mortgages, &c. were in like Manner ordered to be regiſtered here, within a limited Time from the Date of the Deed, and deemed invalid without ſuch Ratifications, unleſs it ſhall be thought ſtill more adviſeable to eſtabliſh an Office for this particular Purpoſe, at the Cutcherry of every Diſtrict. The Officers required for keeping this Regiſtry will be,

One Sheriſtadar,

Two Mohrirs.

6th. Huzzoor Taſhil Office.

In this Office the Collections will be made of all thoſe Diſtricts whoſe Farmers avail themſelves of paying their Rents at *Calcutta*, and in it the ſame Set of Monthly Accounts will be prepared as are forwarded from the Collectors of the Diſtricts. In this Office the Naib of the Roy Royan will preſide, with the following Officers under him:

One Karkoon:

Two Mohrirs for keeping the Accounts of the Settlements, and the Account current Kiſtbundee:

Two Mohrirs for keeping the Seat or Receipts, and the Monthly Accounts.

7th. Khazana, or Treaſury Office.

All Remittances of the Revenue will firſt be received into this Treaſury, for the Sake of examining it with the Chelans, and from hence it will be conveyed into the Grand Treaſury, as before regulated. The Treaſury Account is to be formed in this Office. All Chelans are to be kept in it, but Copies to be delivered, atteſted by the Khazanchy, into the Office of the Karkoon. The Eſtabliſhment of the Treaſury will be,

One Duroga, One Muſhriff, } Sine Cures (if continued) in virtue of their Appointment from Court:

Servants. { One Khazanchy, Five Mohrirs, Five Podars, One Jemautdar, Five Peons.

8th. Canoungoe's Office*.

The Nature and Services of this Office are fully explained on the Proceedings of the *Moorſhedabad* Council of Revenue, the 2d July 1771; the Committee are of Opinion, that their Utility is almoſt totally ſuppreſſed, from the Change which has taken place in the Revenue Syſtem: Out of Tenderneſs, however, to the ancient Form of Government, and Deference to the Grants which they hold for their Office from the Court of *Debly*, the Committee think the Head Canoungoes may be continued, either receiving their preſent Reſooms, or whatever may be conſidered as an adequate Penſion; but that all the Dues allotted for the Support of their Officers in the Diſtricts may be attached, and thoſe Officers enrolled among the Monthly Servants of each Cutcherry. Thus the Government will ſtill reap the Benefit of their Knowledge and Experience in carrying on the Buſineſs, whilſt a conſiderable Saving will be produced from the Reſumption of the Dues they have hitherto received.

9th. The Nazir's Office.

This Office conſiſts of Peons employed in ſummoning the Dependants of the Khalſa, in preſſing Payments and other like Services, and of the other menial Servants of the different Offices, who are under the Inſtruction of the Nazir: The neceſſary Eſtabliſhment will be,

One Nazir,
One Naib,
Three Mhirdas,
Twenty-five Peons,
Seven Dufterbunds, or Office Keepers,
Five Feraſhes,
Two Ghereallies,
Four Muſſalhees.

Theſe to be paid Monthly Wages, inſtead of Fees, which are to be aboliſhed.

That the Accounts of all theſe Offices, as alſo thoſe of the Diſtricts, ſhall be kept in the *Bengal*

* The Office of Canongoe is of Royal Inſtitution, of long Standing, and in many Places hereditary. It is frequently executed by a Deputy, though the Emoluments are enjoyed by Principals, who are generally Abſentees. In ſome Diſtricts it has been long aboliſhed. The Canongoes have uſually had the Care of the Sudder and Moffuſul Records; and all Papers atteſted by the Canongoe are received as authentic, and deciſive in all Diſputes relative to Lands, their Boundaries, or Property of that Nature.

Language, as being more exempt from Errors, Omiſſions, and Inaccuracies, than the Accounts kept in *Perſian:*

That the Regiſter Office will, however, be an Exception from this Rule, the Papers of which will continue to be kept in both Languages:

That there ſhall be Three Keys of the Dewannee Treaſury, One to be kept by the honourable the Preſident, One by the ſuperintending Member of the Khalſa, and One by the Roy Royan:

That the Dewannee Seal ſhall be lodged with the ſuperintending Member of the Khalſa, and to be affixed to the Letters and Perwannas expedited by the Roy Royan; and that the Roy Royan ſhall alſo ſign to all ſuch Letters and Perwannas:

That a proper Houſe ſhall be prepared for accommodating all theſe Offices, and depoſiting the old Records, to be known by the Appellation of the Khalſa:

That another Houſe, adjacent if poſſible to the Khalſa, ſhall be prepared for the Office of the Accountant General of the Dewannee:

That the Collections of *Burdwan*, *Midnapore*, *Chittagong*, and the *Calcutta* Pergunnahs, ſhall be comprehended in this Plan of General Superintendance; their Remittances ſhall be made to the Dewannee Treaſury; and their Accounts ſhall be kept by the Accountant General, but in a Set of ſeparate Books.

Revenue Department,
Fort William, 3d November 1772.
Alexander Higginſon, Secretary.

And Your Committee find, That, upon the 29th Day of Auguſt 1772, the Governor and Council, in their ſeparate Department, concurring with the Committee of Circuit, in the Propriety of the ſeveral Appointments above-mentioned, reſolved to confirm them.

And Your Committee find, That the Preſident and Council have agreed to allow to Rajah *Rajabullub*, as Roy Royan of the Khalſa, 60,000 Rupees per Annum, which, with 190,000 Rupees per Annum granted to the Begum, and 100,000 Rupees per Annum granted to Rajah *Goordaſs*, make the 300,000 Rupees per Annum, which the Court of Directors permitted them to allow to the Perſon appointed by them as Miniſter of the Government, and Guardian of the Nabob's Minority.

And Your Committee find, That the Committee of Circuit being of Opinion, that the written Engagements hitherto entered into by the Farmers of Lands, have not been drawn up with ſufficient Exactneſs and Preciſion; and having conſidered this as the principal Source of the Oppreſſions, which have been too frequently exerciſed on the Ryotts, they have ſettled the Form of the Aumulnama, or Leaſe, to be granted by Government, and of the Cabooleat, or Agreement, to be entered into by the Farmer, and ordered the ſame to be made public at the Cutcheries: And for the Information of the Houſe, Your Committee have thought proper to annex to this Report, Copies of theſe Inſtruments, N° 1.

And Your Committee find, That the Committee of Circuit, for the like Purpoſe of preventing Oppreſſions exerciſed by the Farmers on the Ryotts, have ſettled the Form of the Pottas or Leaſes to be granted by the Farmers to the Ryotts; and for the Information of the Houſe, Your Committee have added, in the Appendix to this Report, Copies of theſe Inſtruments, N° 2.

Your Committee have alſo added, in the Appendix to this Report, N° 3, Copy of the Inſtructions, ſettled by the Committee of Circuit, to be given, for the future, to the Duan of each Province or Diſtrict; which will explain to the Houſe the Nature and Powers of that Office.

Your Committee have alſo thought proper to add the following Statement of the Revenues of *Bengal* and *Bahar*, ſimilar to that contained in their Fourth Report, for the Year ending in April 1772; and alſo an Account of the Company's Bond Debt, at this Preſidency, when the laſt Ship came away.

STATE of the *BENGAL* REVENUES, ſhewing the Groſs Receipts of the reſpective Revenues, and the Charges of Collection, &c. Charges from May 1771 to April 1772; being a Continuation of the former Account.

	Groſs Revenues in the Province, as appears in the Bundoobuſt.	Charges collecting allowed the Zemindars or Farmers.	Nett Balance to be received.	Groſs Collections.	Charges collecting paid by the Company.	Jaghire to Lord *Clive*.	Tributes, Stipends, and Allowances.	Nett Revenues, excluſive of Commiſſion.	Commiſſion paid on the Revenues.	Nett Revenues.
	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.	£. ſt.
Calcutta and Pergunnahs -	—	—	—	161,076	29,737	29,096	—	102,243	—	—
Burdwan - - -	—	—	—	589,443	114,313	—	—	475,130	—	—
Midnapore - - -	—	—	—	114,553	5,250	—	—	109,303	—	—
Chittagong - - -	—	—	—	67,987	7,118	—	—	60,869	—	—
Muxadavad - - -	2,481,400	267,155	2,214,245	2,003,831	67,432	—	709,054	1,227,345	—	—
Bahar - - - -	—	—	573,571	557,456	95,995	—	—	461,461	—	—
								2,436,351		
Duties on Salt and Beetle Nut - - -					—	—	—	10,125	—	—
£. ſt.					319,845	29,096	709,054	2,446,476	66,311	2,380,165

By the laſt Quick Stock received from *Bengal*, dated 1ſt November, 1772.

Debt at Intereſt - - - £. ſt. 1,416,912.

Eaſt India Houſe,
24th April 1773.

Errors Excepted.

John Annis,
Aſſiſtant Auditor of Indian Accounts.

Your

Your Committee were desirous of adding a General State of Receipts and Disbursements at this Presidency, to April 1772, but they found it impossible to form the same, as the general Books of the Presidency for that Period are not yet transmitted.

The Proceedings of the Committee of Revenue, in order to form new Regulations for managing the Salt Trade, which are referred to in the foregoing Letter of the 3d of November, are imperfect; and therefore Your Committee have thought it right to omit bringing them down in this Report, and to wait till the Receipt of the next Advices, when the Committee of Revenue have promised to transmit a complete State of this Business.

Your Committee have found, among the Papers already arrived, important Information respecting the Judicatures of *Bengal*, besides what is mentioned in the foregoing Papers, which Information they have omitted to bring down in this Report, as it will make a Part of a Report on the State of Judicature in that Country, which they are now preparing, and which they intend to lay before the House without Delay.

APPENDIX.

N° 1.

Aumulnama given to the Farmers of *Nuddeah*.

1ſt. THE Pergunnah of —— having been let to you in Farm for the Term of Five Years, you are to pay the Malguzzary at *Kiſſen Nagur*, agreeably to the Rates of the Pottah and Kiſtbundy of the Chucklah:

2dly. You are not to uſurp or take Poſſeſſion of any Lands under the Denomination of Chakaran, Ddwoler, Bermoter, Mahateram, Khana, Barry, Chyrate, &c. excluſive of the original Revenue Land in the Mofuſſel:

3dly. Whenever any Chakaran Lands are reſumed, you are to pay the Maguzzary upon them, including the Batta:

4thly. The Government having granted Remiſſion of Bazy, Jumma, and Holdarry Morocha, you are to collect no Impoſitions of this Sort, nor of Salammy, Holdarry, or Morocha, from the Mofuſſel;

5thly. You are to give immediate Information of hidden Wealth, and of Effects eſcheatable to Government, from a Defect of Heirs, as well as of all Murders, Thefts, and Robberies, which may be committed:

6th. You are to be conſtantly watchful and circumſpect with reſpect to the Chokies, and Limits of each Diviſion and Sub-diviſion, and make a timely Report of every Thing that may occur:

7th. You are to make no new Grants of Bermoter, &c. without a Sunnud from the Preſence; nor are you to cut down Trees:

8th. Should any Part of the Bazee Zemin be left without legal Heirs to poſſeſs it, and that it be clandeſtinely held or enjoyed by another, you are to make a Report of the ſame to the Preſence, in order to its being reſumed. If any Heir ſhould afterwards prove his Title to the Ground, you are to put him in Poſſeſſion of it, on his producing a freſh Sunnud for the ſame:

9th. Upon all Lands cultivated by the Ryotts, in the Mofuſſel, you are to collect the original Jumma of the laſt and foregoing Year, and the Aubuab which has been eſtabliſhed in the preſent. On no Account you are to demand more:

10th. You are to encourage the Cultivation of all deſerted and waſte Lands; and for ſuch Portion of Lands, as the Ryats voluntary undertake to cultivate, you are to give them Pottah on ſatisfactory Terms, agreeable to which you are to receive their Rents. The Rents of ſuch Grounds as are cultivated by Ryats without any Pottah, you are to collect according to the Rates of the Pergunnah. You are not to force the Jumma of thoſe who have deſerted, upon the remaining Ryats:

11th. You are to let the Rates of the former Malguzzary, and the Pottah for the preſent Year's Cultivation, be the Standard of your Collections from the Ryats; ſhould it be known that you exact more, you will not only have to repay the Ryats the Sums which you have ſo exacted, but alſo make a proportional Forfeiture to Government; and if it is repreſented, that you a Second Time are guilty of any Oppreſſion on the Ryats, your Farms ſhall then be made Khas, and you ſhall pay a Fine to Government:

12th. You are to *adjuſt your Kiſtbundy with the Ryats, according to the Seaſon of the Harveſt, and not make untimely Demands on them, to put them to an Expence of Intereſt:*

13th. You are not to levy any freſh Tax of MANGUN, MAHOTE, BATTA, or Sood, from the Ryats:

14th. You are *not to receive any Nazeer, or Selammy, or Parbanny, from the Ryats in the Mofuſſel, nor give any yourſelf to any Perſon:*

15th. The INTEREST upon the Tucarry advanced to the Ryats in the Mufuſſel, you will receive at the Rate of Two Rupees per Cent. per Month, and let the Tuccarry be repaid in Specie, not in Kind:

16th. A Mohreer having been appointed with you in Behalf of the Government, you are to ſuffer him to take comparative Accounts of your Sheriſtabund; by no Means make any ſecret or clandeſtine Collections. Should this be proved, you will not only have to pay what you have ſo ſecreted to the Government, but alſo be fined proportionably. Whatever Sheriſtadar may be appointed by the Government, he will only take comparative

tive Account of your Sheriſtah; he will have no Concern in the Management of the Buſineſs, or with the enforcing Regulations:

17th. If there are any outſtanding Balances due from the Villages, you are to make an equitable Adjuſtment of them, agreeable to the Accounts, in the Preſence of the Ryats, on the Spot. For the Balance ſo adjuſted, you are to draw out a Kiſtbundy, agreeably to which, let it be paid:

18th. For the Jumma at which you have taken your Farm you are to be reſponſible to Government. You are to make no Complaints of Inundations, Dryneſs of the Seaſon, Waſte Land, or of Deſertion; all Loſſes incurred by theſe Accidents will be your own. On the other Hand, if by promoting Cultivation and Agriculture, you can by any legal Means reap any Advantage from your Farms, *you have Nothing to pay to Government excluſive of the Malguzzary*; that Advantage will be your own:

19th. Should any of the Revenue Land be incroached upon by the River, on its being properly enquired into, and aſcertained in the Moſuſſel, you ſhall be allowed a proportional Abatement for it: If, on the other Hand, the River leaves an Addition of a freſh Quantity of Land which is cultivated, it ſhall be aſcertained, and taken by Government:

20th. Attending to the Preſervation and Proſperity of the Country, you ſhall pay up the Malguzzary. Whenever you ſhall relinquiſh your Farm, you ſhall give in a Huſtabood of its then State, agreeably to the Rates of the Pottah and Jumma at which you took it; you ſhall even give an Account of what Improvements you have made in Cultivation:

21ſt. You are to give the Ryats a Dachilla for every Kiſt which they pay, and after clearing Accounts with them at the End of the Year, a Farcutty or Acquittance:

22d. The *former Pottah** of the Ryats having been *diſapproved*, you are to collect them all from the Ryats, and tear them. A new Form of a Pottah has been eſtabliſhed at the Preſence, agreeable to which Form you are to diſtribute Pottahs to every Ryot:

23d. To reſume the Subject of the 9th Article, regarding the Aſſeel, and the Abuab †; whatever Jumma was formed in the Year 1172‡ by the Aſſeel and Abuab, and the Abuab, which agreeably to the Records of the Suddeer, has been accumulated thereon ſince the Year 1173‖, thoſe being conſolidated together, what Jumma they may now form, you are to let that be the Standard of your Collections: On no Account you muſt demand more.

The Cabooleat, or Agreement, given by the Farmers of *Nuddeah*, is exactly in the ſame Terms with the Aumul Nama, *mutatis mutandis*.

* Leaſe.
† Additional Tax, not the Aſſul or Ground Rent.
‡ 1765.
‖ 1766.

APPENDIX, N° 2.

Pottah for Ryotty Land.

FOR the Jumma and Ground which you hold in the Village of —— in the Pergunnah of —— a Pottah for the preſent Year is now made out, and given you, containing the different Rates, as ſpecified underneath; which you are to pay, and not more. No Demand of Mhatoote, Puncheek, or Dereenck, will be made upon you. The Haldarry upon Marriages, and Bazee Jumma of the Sudder, have alſo been remitted; theſe you will not have to pay. Whatever you was before in Poſſeſſion of, and the Ground, together with the Trees upon it, which before belonged to you, that you are now to keep poſſeſſion of, and, exerting yourſelf towards Cultivation, pay your Rent agreeable to the Kiſtbundy. For the *Bengal* Year 1179.

Rates to be paid.

The Aſſul Jumma for each Begah of Ryotty Land, according to the Rates of the Pergunnah.

Abuab according to whatever may be the Rates of the Chucklah and Pergunnah.

Pottah for Pykaſht Land.

For the Jumma and Ground which you before held in the Village of —— in the Pergunnah of —— a Pottah for the preſent Year is now made out, and given you, containing the different Rates, as ſpecified underneath; which you are to pay, and not a Cowrie more. No Demand of Mhatoote, Puncheek, or Dereenck, will be made upon you. Whatever Land and Trees before belonged to you, you are to keep Poſſeſſion of, and, exerting yourſelf in Cultivation, pay your Rents according to the Kiſtbundy. For the *Bengal* Year 1179.

Rates of the Pykaſhtah.

Aſſul of each Begah of Pykaſhtah Land, according to the Rates of the Pergunnah:

Abuab according to the Rates of the Chucklah and Pergunnah.

APPENDIX, N° 3.

Inſtructions to *Der Syng Roy*, Duan of *Nuddeah*.

TO *Der Syng Roy* Health.—You having been appointed by the Committee, Dewan of the Pergunnah of *Aukerah, &c.* the Zemindary of *Maha Rajah Kiſhen Chund Behader*, in Behalf of the Company, the following Articles are laid down as Directions for your Conduct:

1ſt. All the Lands have been farmed out for the Term of Five Years, commencing from the 1ſt of Byſack 1179, equal to the 10th April 1772.

2dly. You having been appointed Dewan, you are, in Conjunction with the Collector, Mr. *Jacob Rider*, to collect the Kiſts from the Farmers, agreeably to the Bundi-

buſt

buſt which has been concluded by public Outcry, and remit them to the Sudder. You are alſo, both for the Security of the Revenue, and agreeable to the eſtabliſhed Cuſtom, to keep a ſeparate Account of the Collections. And all Orders which may be iſſued into the Moſuſſel, all Receips given to the Farmers, and all Accounts and Papers whatever, which may be tranſmitted to the Sudder you are to ſign.

3dly, The *Collector* is not *to circulate any Orders in the Moſuſſel under his own Seal, but under the Dewanny Seal of the Company.* The Seal muſt remain with him, and according to the Cuſtom and Mode of tranſacting the Government's Buſineſs, he will affix the Seal to all the Company's Papers, and atteſt them with his own Hand.

4thly. *No Sepoys, or Peons, &c. are to be ſent by the Collector, or yourſelf, into the Diſtricts of the Farmers, except when the Power of the Farmers is inſufficient to enforce Juſtice, or maintain the Peace of the Country; in which Caſe One Perſon may be ſent with a Writing under the Company's Seal, and ſigned by the Collector and yourſelf.* And all Circumſtances on which People have been ſo ſent, you are to regiſter in the Adawlet Proceedings. Whenever it is requiſite that any Perſon ſhould be ſent for, it muſt be done through the Izadar, by ſending the Tallub Chitty to him, requiring him to ſend the Perſon wanted to you.

5th. *The Izaradar are on no Account to demand more from the Ryotts than what is mentioned in their own Pottah and Cabooleat, and in the Pottah of the Ryotts. Should it be proved that they have received more, they muſt not only refund what they have ſo taken, but alſo pay a proportional Fine to Government. If they are a ſecond Time guilty of any Oppreſſion on the Ryotts, their Farms muſt then be forfeited; on this Occaſion do you be watchful and circumſpect.*

6th. Agreeable to the Terms of their Pottah and Kiſtbundy, the Izaradars are to pay their Revenues. You are not to demand more of them.

7th. *You are to levy no Aboab, or freſh* Muthote *of Mungun,* Sood, &c. from the Ryotts.

8th. *No Nudzeers or Selammys* are to be taken, either by the Collectors or any other Gentleman, their Mutſuddies, or any other Servants of the Government, nor by any Aumils, Zemindars, Izaradars, or any other Dependant. *This Practice has been entirely aboliſhed.*

9th. The old Farmer is to ſettle his Accounts with the Ryotts on the Spot, in the Preſence of the new Farmer, and for whatever Balances is outſtanding the new Farmer is to be reſponſible.

10th. With every Farmer a Mohreer muſt be appointed in Behalf of the Government, who, as well as the Farmer, muſt take an Account of the daily Collections, and tranſmit his Accounts monthly to the Sudder Cutcherry. He is however to have no Concern with the Management of the Buſineſs of the Country.

11th. *The Mutſuddies, or Servants of the Collector, nor any of their Relations or Servants, are by no Means whatever allowed to hold a Farm, nor to be concerned with the Farmer, either as his Security or otherwiſe. Should it be proved that any of them artfully conceal their own Names, and hold a Farm under Cover of another, they ſhall not only forfeit their Farm, but pay a Fine to Government, proportioned to the Jumma. No European whatever, either in his own Name, or in the Name of another, is allowed to hold a Farm.*

12th. *No Mutſuddy, Aumil, or Servant of the Collector, nor any Perſon concerned in the Revenue, is allowed to lend Money to any of the Zemindars, Talookdars, Izaradars, or Ryotts; nor are the Zemindars, Talookdars, or Farmers, to lend Money to the Ryotts. For the Purpoſe of Cultivation, Tucavy is to be advanced to the Ryotts, at the Rate of Two Rupees per Cent. per Month Intereſt, which is to be recovered in Specie, and not in Kind.*

13th. In order *to obviate the Neceſſity of the Farmers borrowing Money to pay up the Rents, the Kiſts in the Kiſtbundy are to be proportioned according to the Seaſon of ſelling the Grain after the Harveſt, by which Means the Malguzzary may be diſcharged with Eaſe.* Agreeably to this Mode, the Tojee is to be adjuſted, and the Rents received from the Ryotts.

14th. *All the Zemindary Chokies, excepting the ſmaller Land Chokies, have been aboliſhed, and only the Chokies of the Nizamut, Syer, Chunacolly, Mahol Pachonterah, Bukſh Bunder, and Shah Bunder, are to remain.*

15th. Such Farmers as are deſirous of paying their Rents at *Calcutta,* ſeparately from the Pergunnah, may do it.

16th. The Adminiſtration of Juſtice is to be put upon another Footing. At the Cutcherry of every Zillah, there will be a Derogha, &c. appointed, before whom all Cauſes are to be adjuſted and decreed; ſuch Perſons as are not ſatisfied with their Decrees, may take a Copy thereof, and be allowed an Appeal to *Calcutta,* where their Cauſe will undergo a Re-examination.

17th. You are to conduct the Buſineſs with Integrity and Fidelity, to give in the neceſſary Papers at the End of the Year, according to Cuſtom, and keep all Profeſſions ſatisfied and contented with your good Conduct. Whatever Regulations may be hereafter iſſued, you are to be acquainted with by the Collector, and taking a Tranſlation of them for yourſelf, carry them into Execution.

SEVENTH

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

Together with an APPENDIX referred to in the said Report.

Reported by Mr. ALDERMAN HARLEY on the 6th Day of *May* 1773.

SEVENTH REPORT FROM THE COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE OF THE *EAST INDIA* COMPANY.

The 6th of May 1773.

The Committee of Secrecy, "appointed to enquire "into the State of the *East India* Company; and "for that Purpoſe to inſpect the Books and Ac- "counts of the ſaid Company; and to report to "the Houſe what they find material therein, in "reſpect to the Debts, Credits, and Effects, of the "Company, as alſo to the Management and preſent "Situation of the Company's Affairs, together "with their Obſervations thereupon:"

HAVING in their laſt Report laid before the Houſe certain Regulations, concerning the Revenues, tranſmitted by the laſt Ships to the Court of Directors, from the Preſident and Council of *Fort William*, which contained alſo ſome Matter relative to the Adminiſtration of Juſtice in *Bengal*; and conſidering it as one of the moſt important Objects of their Appointment, to report to the Houſe an Account of the State of Judicature in that Country, as the neceſſary Groundwork for eſtabliſhing proper Regulations for the future Adminiſtration of Juſtice, they have endeavoured to collect the beſt Information on that Subject; the Subſtance of which they now ſubmit to the Conſideration of the Houſe.

In this Enquiry, Your Committee have not only peruſed all the Papers in the Books and Correſpondence of the Company, which, as the Servants of the Company informed them, contain any thing material on this Subject, but have alſo called before them and examined ſeveral Gentlemen, in whoſe Knowledge and Experience they thought they might beſt confide, in reſpect of the Time of their Reſidence, and their Situations in *Bengal*.

In laying before the Houſe the Reſult of this Enquiry, Your Committee propoſe to arrange it under the following Heads, into which the Subject ſeems naturally to divide itſelf:

1ſt. The State of the Country Judicatures, throughout the Province of *Bengal*, as they ſubſiſted under the ancient Conſtitution of the Country; or as they have been affected or altered by the Influence of the Company or its Servants.

2dly. The State of Judicature exiſting in the Settlement of *Calcutta*, and in the Factories and Diſtricts depending upon it, partly derived from the Conſtitution of the Country, and partly eſtabliſhed by His Majeſty's Charters of Juſtice.

3dly. To ſtate to the Houſe ſuch Proviſions as have been made by Law, for the Trial and Puniſhment, in *England*, of Offences committed by the Company's Servants in *Bengal*; to ſpecify in what Inſtances theſe Proviſions have been attempted to be carried into Execution, with the Reſult of the Proceedings; and to ſubmit to the Conſideration of the Houſe ſome Circumſtances which appear to Your Committee greatly to obſtruct the Efficacy of any Remedy in *England*, as the Law on that Subject is now conſtituted.

Theſe ſeveral Heads appear to Your Committee to comprize every Point material for the Conſideration of the Houſe upon this Subject.

Under the firſt of theſe Heads, it ſeems to be a proper and neceſſary Introduction, to explain, ſo far as Your Committee have been able to learn, the ancient State of Judicature in that Country, during the Vigour of the Mogul Government; and to trace the gradual Changes in the State of Judicature, from the various Troubles and Revolutions that have lately occurred in that Country: This will naturally lead the Conſideration of the

Houſe

Houſe to its moſt important Object, the Alterations which have been introduced into that Syſtem, by the Influence or Authority of the Company, or its Servants; and, conſequently, the preſent Situation of Judicature and Juſtice in *Bengal*.

In examining into the ancient Conſtitution of Judicature in *Bengal*, during the Vigour of the Mogul Government, Your Committee chiefly enquired into the following Points;—the Names and Diſtinctions of the ſeveral Courts;—the Judges in each;—the Laws and Rules by which they decided;—under what Controul of Appeal they lay;—under what Influence by the Power of the Government;—and, laſtly, the Purity or Corruption that prevailed, as far as Your Committee have been able to diſcover, in the Adminiſtration of Juſtice in theſe Courts.

Your Committee find, from the general Account given by the Gentlemen examined before them; and alſo from that contained in the Books and Correſpondence of the Company, that, according to the ancient Conſtitution of *Bengal*, the Adminiſtration of Juſtice, both in the Capital, and in the ſeveral Diſtricts, was diſtributed into different Branches of Judicature, for the Exerciſe of Criminal, Civil, Religious, and Revenue Juriſdiction.

The Criminal Court, in every Diſtrict, was generally known by the Name of the Phouſdary: The Zemindar, or Rajah of the Diſtrict, was the Judge in this Court: His Juriſdiction extended to all Criminal Caſes; but it appears to Your Committee, that in ſuch as were of a capital Nature, the Sentence was not to be executed until a Report of the Caſe was made to the Government at *Moorſhedabad*, and their Orders received upon it. The Proceedings in this Court were ſummary: The moſt frequent Mode of Puniſhment, particularly where the accuſed was a Man of Wealth, was by Fine; and every Fine, impoſed by Authority of the Court, was a Perquiſite of the Zemindar himſelf, by virtue of his Tenure of the Lands; the natural Effects of this Circumſtance, upon the fair Adminiſtration of Criminal Juſtice, appear to Your Committee to have been ſeverely felt, under the ancient Conſtitution of *Bengal*.

The Court of Civil Juriſdiction, in every Diſtrict, was generally known by the Name of the Adawlat: The Zemindar, or Rajah of the Province, was the Judge alſo in this Court: Its Judicature extended to all Cauſes between Party and Party: The Judge, as a Perquiſite of his Office, was entitled to a Chout, or Share, of whatever was recovered in his Court, which, as Your Committee have been informed, amounted to a Fourth or Fifth of the whole Value.

It appears to Your Committee, That this extraordinary Circumſtance in the Conſtitution of that Judicature, greatly affected the Confidence of the People in its Juſtice:—that Parties were very reluctant to reſort to this Tribunal; and that hence it has long been a prevailing Practice in *Bengal*, to refer Matters of Controverſy to Arbitrators choſen by the Parties.

It appears to Your Committee, That theſe Judicatures were not guided by any regular Syſtem of Law; that the Khoran was the only Code, and its Commentators the only Authorities, allowed in that Country; that where theſe afforded no Rule of Deciſion, the Cuſtoms and Uſage of the Country, if applicable to the Caſe, were the proper Guide; but that the Rules derived from theſe Sources were in general very looſe and uncertain; and that the neceſſary Conſequence of ſo imperfect a Syſtem of Law, rendered the Exerciſe of criminal and civil Judicature in *Bengal*, in a great Meaſure diſcretionary.

The Witneſſes examined by Your Committee did not entirely agree, with reſpect to the Right of Appeal from the Provincial Courts of Phouſdary and Adawlat to the reſpective Courts of the ſame Nature at the Capital; but moſt of the Gentlemen informed Your Committee, That ſuch Appeal certainly lay: They all concurred in informing Your Committee, That the Power of the Government often interfered in the Proceedings of the Courts of Juſtice; that the general Courſe of Application for Redreſs, againſt any Proceedings of the Courts of Juſtice, was to the Power of the Government, eſpecially where the Party found himſelf in a Situation to expect its Favour and Protection; and that the Government, upon ſuch Occaſions, not only exerciſed a diſcretionary Power over the Proceedings of the Courts, but frequently gave ſuch Remedy, or inflicted ſuch Puniſhment, as they thought proper, without the Interpoſition of any Judicature.

It appears to Your Committee, That the Want of ſubordinate Juriſdictions in different Parts of the Zemindary Diſtricts, was attended with much Hardſhip to the lower Claſs of the People; that ſuch of them only as lived in the Neighbourhood of the Seat of Judicature could have Acceſs to theſe Tribunals, and that even to theſe, the Expences attending Suits in the Courts were almoſt an entire Excluſion of the Poſſibility of attaining Juſtice by Law. That, on the other hand, the principal Perſons in the ſeveral Diſtricts could ſeldom be brought under the Authority of the Courts, and when they ſubmitted to them, were able to defeat their Juſtice by means of their Influence with Government.

Your Committee found it the general Senſe of all the Accounts they have received reſpecting theſe Courts, That the Adminiſtration of Juſtice, during the Vigour of the ancient Conſtitution, was liable to great Abuſe and Oppreſſion; that the Judges generally lay under the Influence of Intereſt, and often under that of Corruption; and that the Interpoſition of Government, from Motives of Favour or Diſpleaſure, was another frequent Cauſe of the Perverſion of Juſtice.

One material Circumſtance, that muſt have greatly tended to encourage the Abuſe of this Judicature in theſe Courts, appears to Your Committee to have been the Want of any judicial Regiſter of their Proceedings; ſo that there could not exiſt any authentic Document of their Proceedings, to be the Subject of Review by any ſuperior Authority.

Cauſes reſpecting Religion appear to have been diſtinguiſhed from the ordinary Courſe of Judicature; Queſtions of this Nature were not truſted to the Judgment or Diſcretion of the temporal Judges; in every ſuch Caſe, the Judge before whom the Queſtion depended was obliged to call in the Aſſiſtance of the Cazee of the Diſtrict, and even to ſubmit to his Authority in the Deciſion of the Cauſe: And Your Committee find, That the Gentoo Subjects enjoyed a ſimilar Privilege with reſpect to all Caſes of a religious Nature, in which Perſons of that Perſuaſion were Parties; for that, in every ſuch Caſe, it was neceſſary that the temporal Judge ſhould be aſſiſted by a Bramin of the Caſt, particularly where the Cauſe was of ſuch a Nature as might be attended with the Conſequence of Forfeiture of Caſt.

Your Committee find, That all Cauſes reſpecting the Revenue, or the Rents of the Lands, were under the Cognizance of a peculiar Court in every Diſtrict: It appears, That formerly the Zemindar or Rajah held the Authority of this Judicature alſo; but Mr. *Sykes* informed Your Committee, That, for ſome Years before the Acquiſition of the Dewannee, this Juriſdiction of the Zemindar had gone into Diſuſe, and had ſince been exerciſed by the Naib Duan, appointed in every Diſtrict by the principal Duan at *Moorſhedabad*; that this Officer decided in all Cauſes of Revenue; but that Appeal lay from his Deciſions to the principal Duan.

With reſpect to the Courts eſtabliſhed at the Capital, Your Committee apprehend, That they could not preſent to the Houſe any Account ſo ſatisfactory, as that which is contained in a Letter lately received by the Court of Directors from the Governor and Council at *Fort William*, dated the 3d of November 1772; and Your Committee have inſerted an Extract thereof, ſo far as it relates to the Subject of the Adminiſtration of

Juſtice,

Juſtice, together with the Plan therein propoſed for that Purpoſe; being of Opinion that it contains Materials of great Importance, and deſerving the ſerious Conſideration of the Houſe.—Upon the preſent Subject of the Courts eſtabliſhed by the ancient Conſtitution at the Capital of this Province, Your Committee think it proper to abſtract very ſhortly the principal Subſtance of the Account given at large of theſe Courts, in the Letter of the Committee of Circuit to the Council of *Fort William*, tranſmitted in the above-mentioned Letter to the Court of Directors:

According to that Letter the Courts are as follow:

1ſt.—The Nazim, as ſupreme Magiſtrate, preſides perſonally in the Trials of capital Offenders, and holds a Court every Sunday, called the Roy Adawlat: — Crimes not capital are tried before the Phouſdar, but reported to the Nazim for his Judgment and Sentence.

2dly.—The Duan is the proper Judge of all Cauſes relating to real Eſtates, or Property in Lands, but ſeldom exerciſes this Authority in Perſon: The Darogo Adawlat Dewannee, or Deputy of the Duan, exerciſes this Juriſdiction.

3dly.—The Darogo Adawlat al Aalea is the Judge of all Caſes of Property, except thoſe which reſpect Land and Inheritance; and alſo takes Cognizance of Quarrels, Frays, and abuſive Names.

4thly.—The Cazee is the Judge in all Claims of Inheritance or Succeſſion, aſſiſted by the Muftee, who is the Expounder of the Law; and alſo by the Mohteſib, a Magiſtrate whoſe immediate Duty is to ſuperintend the Weights and Meaſures, and other Matters of Police: The Manner of proceeding in the Cazee's Court is, that after hearing the Cauſe, the Muftee writes the Fettwa or Law applicable to it, and the Cazee pronounces Judgment accordingly, unleſs he or the Mohteſib diſapproves of the Fettwa; in which Caſe the Cauſe is referred to the Nazim, who ſummons the Iilaſs or General Aſſembly, conſiſting of the Cazee, Muftee, Mohteſib, the Darogos of the Adawlat, the Monlavies, and all the learned in the Law, to meet and decide upon it, whoſe Deciſion is final.

Such appears to Your Committee to have been the Syſtem of Judicature, eſtabliſhed by the ancient Conſtitution of *Bengal*; but Your Committee cannot conclude this Part of the Subject without obſerving, That, ſo far as they are able to judge from all the Information laid before them, the Subjects of the Mogul Empire in that Province derived little Protection or Security from any of theſe Courts; and that in general, though Forms of Judicature were eſtabliſhed and preſerved, the deſpotic Principles of the Government rendered them the Inſtruments of Power rather than of Juſtice, not only unavailing to protect the People, but often the Means of the moſt grievous Oppreſſions, under the Cloak of the judicial Character.

Your Committee having enquired in what Manner the Engliſh Company or its Servants uſed to proceed, during the ancient Government, to compel Payment of their Debts from any of the Natives not reſiding under the Britiſh Flag, they were informed by ſeveral of the Witneſſes, that, where the Debtor was a Perſon dependant on, or connected with, the Company in the Courſe of Commerce, and reſiding (as theſe Perſons generally did) in the Neighbourhood of any of the Company's Settlements, the general Practice was to lay hold of his Perſon by their own Authority, without applying to any Court or Officer of the Government: That they ſometimes ventured to exerciſe the ſame Right, even where the Debtor did not fall under that Deſcription; but that this was an Abuſe, though generally overlooked by the Government: That, in the former Caſe, the Government tacitly allowed and countenanced the Practice of ſeizing and detaining the Debtor, it being much the Diſpoſition of the Government to give all poſſible Encouragement to the Europeans, from whoſe Commerce their Country then derived ſuch conſiderable Advantages: In Caſes where it was not thought prudent to proceed in this Manner, the only Remedy was by Application to the Government: But Your Committee were informed, That there was ſeldom Occaſion to make uſe of either of theſe Ways to compel Payment of any Debt to the Company or its Servants; for that the Perſons dealing with them reaped ſo much Benefit from that Connection, that there ſeldom aroſe any Diſpute between them.

Your Committee were further informed, That the French and Dutch exerciſed the ſame Privilege of ſeizing their Debtors, and had even continued the Practice after the Company's Acquiſition of the Dewannee.

Your Committee find, by the Secret Conſultations lately received by the *Lapwing*, That this Practice having been lately prohibited by the Preſident and Council, the French, in very ſtrong Terms, remonſtrated againſt this Order, as a Violation of a Right which they had always held and exerciſed under the Country Government; but that the Preſident and Council denied this Pretenſion, and inſiſted that the French ſhould have Recourſe to the Courts of Juſtice to compel Payment of their Debts: But Your Committee do not find that this Diſpute had been brought to a Concluſion.

Your Committee having laid before the Houſe this ſuccinct View of the ancient State of Judicature in *Bengal*, now proceed to ſtate the Reſult of their Enquiry, with reſpect to the Alterations it has undergone ſince the Decline of the Mogul Government, and the Introduction of the Company's Influence in *Bengal*.

Mr. *Sykes* (who from the Time of his Reſidence and his different Situations in *Bengal* had the beſt Opportunities of Information on this Subject) informed Your Committee, That, in his Opinion, during the firſt Period of *Meer Jaffier*'s Government, although he had been raiſed to the Nabobſhip by the Power and Influence of the Engliſh, the Adminiſtration of Juſtice continued in its former Courſe, without any Interruption or Alteration from that Power, which had made the Revolution: That, during the Government of *Coſſim Ally Cawn*, the Engliſh Influence began to operate, not only in conſequence of the Revolution itſelf, accompliſhed by their Power, but becauſe from that Time many Engliſh, with or without the Conſent of the Preſidency, diſperſed themſelves over the Country, and engaged in its interior Commerce, which often led them to interfere with the Judicature and Government of the Country (in which his Evidence is much confirmed, by ſeveral Letters, printed from the Country Correſpondence, in the Appendix to the Third Report of the Committee appointed to enquire into the Nature, State, and Condition, of the *Eaſt India* Company, and of the Britiſh Affairs in the *Eaſt Indies*; and which are to be found in the Appendix to that Report, N° 23, 24, 27, 32, 37) that beſides, *Coſſim*'s Attention was ſo much turned to the Increaſe of his Revenue, that he gave very little Regard to the Adminiſtration of Juſtice, or to the Maintenance of that Part of his Authority againſt the Encroachments of the Engliſh Subjects reſiding in his Territories, further than was neceſſary for ſecuring the Collection of his Revenues.

The Third Revolution made by the Engliſh, in reſtoring *Meer Jaffier*, neceſſarily added to their Power and Influence in the whole Adminiſtration of Government in *Bengal*, and of courſe rendered the Adminiſtration of Juſtice in the Judicatures of the Country very liable to be ſwayed or influenced by any Servant of the Company, whoſe Situation gave him an Opportunity, and whoſe Intereſt afforded him Incitement, to interfere in any of their judicial Proceedings.

Mr. *Keir* informed Your Committee, That ſince the Eſtabliſhment of the Engliſh Power in *Bengal*, on its preſent Footing, the Banyans of Engliſh Gentlemen, wherever they reſide, entirely govern the Courts of Judicature,

dicature, and that they even frequently ſit as Judges in theſe Courts.

Mr. *Jekyl*, upon the ſame Subject, ſaid, That whilſt he was at *Patna* in 1771, the Members of the Company's Council ſat alternately in the Revenue Court at that Place, together with the Rajah.

But though theſe ſucceſſive Revolutions, entirely accompliſhed by the Engliſh Power in *Bengal*, neceſſarily rendered their Influence very operative in the Affairs of the Government; and although it appears to Your Committee, from the Peruſal of ſeveral Letters, printed in the Appendix to the before-mentioned Report of the Committee appointed to enquire into the Nature, State, and Condition, of the *Eaſt India* Company, and of the Britiſh Affairs in the *Eaſt Indies*, that the Gomaſtahs of the Servants of the Company frequently aſſumed to themſelves the Exerciſe of Judicature; yet it does not appear that any Alteration in the legal Conſtitution of the Judicatures of the Country was made before the Acquiſition of the Dewannee.

But Your Committee find, That ſince the Acquiſition of the Dewannee, ſome Alterations have been made, and a Variety of Regulations propoſed, reſpecting the Adminiſtration of Juſtice; but as to the Effect, Your Committee are not able to give the Houſe any ſatisfactory Information.

Mr. *Sykes*, who was appointed Reſident at the Durbar in October 1765, informed Your Committee, That immediately upon entering into that Office, he applied to the Government for the Eſtabliſhment of ſome new Courts of Judicature, but without propoſing any Alterations in thoſe already eſtabliſhed; that having obſerved that the poor Inhabitants were, in general, unable to obtain Juſtice in the ancient Courts, he recommended to the Miniſters at *Moorſhedabad* to eſtabliſh there, and in each of the Provinces, a Court for the Deciſion of all Cauſes, not exceeding the Value of 500 Rupees; that this was accordingly carried into Execution; the Court at *Moorſhedabad* conſiſting of Twelve Perſons of the beſt Character, appointed by the Adminiſtration, with adequate Salaries; and the Provincial Courts conſtituted in the ſame Manner, but conſiſting only of Six Judges; that all theſe Judges were bound by the moſt ſolemn Oath to adminiſter Juſtice uprightly, and not to receive, directly or indirectly, any Emolument whatſoever, beſide their Salary, in the Exerciſe of their judicial Function; that they ſat by Rotation, Three at a Time, and Appeal lay from theſe Courts in the Provinces to that at *Moorſhedabad*.

Mr. *Becher* informed Your Committee, That he found ſuch a Court exiſting at the Time of his Appointment to be Reſident at the Durbar, in January 1769; but Your Committee cannot help obſerving, that no Notice is taken, in the Diſpatches lately received from the Preſident and Council at *Fort William*, of any Court now exiſting at *Moorſhedabad*, which was eſtabliſhed ſince the Acquiſition of the Dewannee.

Mr. *Sykes* added, That, during the Time of his continuing Reſident at the Durbar, no other Alteration was made, reſpecting the Courts of Judicature; for that it had been determined and directed by the Company, that whilſt they made neceſſary Reformations, they ſhould adhere as much as poſſible to the Forms of the eſtabliſhed Government.

Mr. *Becher*, who ſucceeded Mr. *Sykes* in January 1769, as Reſident at the Durbar, informed Your Committee, That he allotted One Day in every Week to inſpect the Proceedings of the Supreme Courts at *Moorſhedabad*; he added, That, as Reſident at the Durbar, he poſſeſſed a very extenſive Authority, but that he could ſafely aver he had always uſed it to promote Juſtice, and protect the Natives from Injury.

Mr. *Verelſt*, who reſided, for ſome Years, as the principal Servant of the Company, in the Provinces of *Chittagong* and *Burdwan* (ceded by *Coſſim Ally Cawn*) before he became Preſident of *Bengal*, in his Evidence upon this Subject obſerved to Your Committee, That, before the Acquiſition of the Dewannee, it had been found by Experience, that it was very poſſible to maintain the Forms of the ancient Country Judicatures, and at the ſame Time correct many Abuſes which had crept into the Adminiſtration of Juſtice; for that the Company had followed this Plan, and ſeen its Efficacy in thoſe Provinces which had been ceded to them in the Year 1760, by *Coſſim Ally Cawn*; and that therefore the Select Committee at *Calcutta* had reſolved to purſue the ſame Courſe, with reſpect to all the other Provinces, upon the Acquiſition of the Dewannee.

Such is the Account that the above-mentioned Servants of the Company have given Your Committee, of the various Steps they have taken in their reſpective Departments; but it does not appear to Your Committee what Effects may have thence reſulted towards the better Adminiſtration of Juſtice.

Your Committee will now ſtate the Subſtance of ſome of the moſt material Letters that paſſed between the Court of Directors, the Preſidency at *Fort William*, the Council of Revenue at *Moorſhedabad*, the Naib Duan, and the Superviſors of the ſeveral Diſtricts, on the Subject of the propoſed Regulations in the Adminiſtration of Juſtice, together with ſome of the Reports made by theſe Gentlemen to the Reſident at the Durbar, reſpecting particular Caſes occurring in their reſpective Diſtricts, following the Order of the Dates.

In a General Letter to the Select Committee at *Bengal*, 16th March 1768, the Court of Directors recommends to them, "to endeavour to introduce Laws of "Inheritance, and as near as poſſible to the Spirit of "the Laws of this Country; particularly, to endeavour "to aboliſh the Power of ſeizing the Effects of thoſe "who die without Children; and to introduce the Right "of bequeathing by Will; referring to their Judgment "how far this could be done, conſiſtent with the Claims "of the Rajahs and Landholders, and the eſtabliſhed "Cuſtoms of the Country."

Your Committee find, That in the following Year ſuperintending Commiſſioners were appointed to the ſeveral Diſtricts of the Province, not only to watch over the actual Adminiſtration of Juſtice in the Courts, but alſo to enquire into all the Defects and Abuſes in their Conſtitution or Practice, and to report their Obſervations thereon.

The Inſtructions of the Preſident and Council, communicated by the Reſident at the Durbar to the Superviſors of the ſeveral Diſtricts, after obſerving the Degree of Corruption to which the Courts of Judicature were degenerated, and particularly the miſchievous Conſequences of allowing arbitrary Fines, and the Compromiſe of Offences, direct the Superviſors "to check "every ſuch Compoſition, and in Matters of Property "to recommend Arbitration as much as poſſible; and "to inculcate into the Minds of the People, that their "only Object is to provide for their Relief and Happineſs; — that in capital Caſes the Sentence ſhould "be referred to the Reſident at the Durbar, and by "him to the Miniſter, to approve or mitigate it, "according to the Nature of the Caſe; — that they "ſhould eſtabliſh Regiſters of all Cauſes and Determinations, to be lodged in the principal Cutcherry of "the Province, and that an authenticated Copy be "tranſmitted to *Moorſhedabad*; — that they endeavour "to reform all the Corruptions which have encroached "on the primitive Rights of the Mahommedans and "Hindoos, particularly in reſpect of the arbitrary Impoſitions of Fines; — that all Perſons claiming any "judicial or religious Authority ſhould be ſummoned "to produce their Sunnods, and that Regiſters of theſe "Sunnods be kept, in order to prevent any from exerciſing a judicial, becauſe a lucrative, Function, who "is not appointed by Government, if a Mahometan, "or elected by his Caſt, if a Hindoo; — that the Forfeiture of Caſt ſhould never be inflicted in any Caſe "but by Sentence of the Bramin, in a regular Proceſs, "and upon clear Proof of the Offence; but that, as

"the

" the Policy of the Mahometan Government had pro-
" vided, that where a Hindoo has legally forfeited his
" Caſt, he cannot be reſtored to it without the Sanction
" of the Government; that this Principle ſhould be
" kept up, as a direct Aſſertion of the Subordination
" of the Hindoos, who are a very conſiderable Majority
" of the Subjects."

The Court of Directors alſo ſent out Orders to theſe Commiſſioners, dated 15th September 1769, directing, " That they ſhould make ſtrict and ſpeedy Enquiry " into the Proceedings of the Courts of Juſtice through-" out their Settlements, and that if any extraordinary " Powers have interfered to interrupt the Courſe and " Adminiſtration of Juſtice, they ſhould, without De-" lay, correct all ſuch Abuſes; and in particular direct-" ing, that they ſhould procure the entire Abolition of " the ancient Cuſtom of withholding, under the Name " of Chout, a large Share of all the Property recovered " in the Courts; and that if they ſhould find the eſta-" bliſhed Courts ſo imperfectly conſtituted, as not to be " adequate to the right Adminiſtration of Juſtice, they " ſhould apply to the Government, and obtain Fir-" mauns for erecting ſuch new Judicatures as ſhould " appear moſt adequate to that Purpoſe."

Your Committee find, That theſe Commiſſioners accordingly aſſumed and exerciſed the Right of ſuperintending and reviewing the Proceedings of the Courts of Juſtice, in their ſeveral Diſtricts; that where any Caſe of Difficulty or peculiar Importance occurred, they reported a State of the Proceedings to the Reſident at *Moorſhedabad*, in order that he might lay it before the Government, and return ſuch Orders as the Nabob, or his Miniſters with his Approbation, ſhould direct. This Practice accordingly has prevailed throughout *Bengal*, and appears to your Committee to be the ſtrongeſt Evidence of the abſolute Sway and Controul to which the whole Adminiſtration of Government, and particularly the Courts of Juſtice, have ſubmitted, ſince the Company's Acceſſion to the Dewannee.

In a Letter from the Select Committee at *Fort William*, dated the 30th September 1769, in anſwer to a Letter from the Directors, dated 11th November 1768, deſiring to be informed, Whether there lay any Appeal from the Two Courts at *Dacca*, the Committee ſay, " That " theſe Courts are held on the ſame Footing as others " in the different Parts of the Country, and that Ap-" peals are frequently made from them to the Nabob, " and to the Reſident at the Durbar, who make proper " Enquiry into, and decide ultimately, the Cauſes ſo " brought before them."

Auguſt 1770.—Letter from the Superviſor at *Nattore*, to the Reſident at the Durbar.

In this Letter the Superviſor communicates to the Reſident an Account of the Trial of a Woman before the criminal Court of *Bhittoreah*, attended by the Proper Officers of the Mahometan and Gentoo Religions, upon a Charge of the Murder of a Woman, and the Deſtruction of a Child with which ſhe was pregnant, by giving her Medicines to procure an Abortion, and uſing the moſt barbarous Means in extracting the Fœtus: He mentions, that this Trial was held publicly in his Preſence; that the Fact was clearly proved by different Witneſſes upon Oath, and that the Court deemed her deſerving capital Puniſhment; but that they heſitated to pronounce that Sentence, from a ſcrupulous Regard to the Strictneſs of the Mahometan Law, which requires the Atteſtation of a certain Number of Eye Witneſſes, and thoſe of the Muſſulman Faith, to ſanctify a Sentence of Death, even for Murder, and with the cleareſt Evidence of the Fact.—" It therefore reſts (continues the " Letter) with you and the Miniſter of the Nabob, to " determine whether or not it may be allowable to ſet " aſide theſe Obſtacles to the Execution of a Puniſh-" ment, which is forbidden only by a religious Partiality, " incompatible with Equity and the natural Laws of " Society."

October 1770.—*Mahomed Reza Cawn*, having been joined by the Gentlemen appointed to reſide at *Moorſhedabad* as a Council of Controul, delivered in a Minute to the Council, deſiring Directions in his Conduct in the Adminiſtration of Juſtice: This being tranſmitted to the Preſidency, the Preſident and Council gave it as their Opinion, that the Adminiſtration of Juſtice ſhould be continued on the ſame Footing as formerly, but that the Council of Controul ſhould interpoſe as there ſhould be Occaſion; adding, that every Tranſaction relative to the Government ſhould ultimately come before the Council.—The Council of Controul thereupon Reſolved, " That in all criminal Caſes throughout the Provinces, " the Trials ſhould be tranſmitted to them, for their " Approbation, before the Sentence be executed;—that " all Cauſes relative to Property in Land, and to the " Revenue, ſhall be tried in the Country Government " Courts;—that Two Courts ſhould be eſtabliſhed by " the Council of Controul, conſiſting of all the Mem-" bers of the Council, to reviſe the Proceedings of the " Country Courts, and finally to determine thereon."

February 1771.—Letter from the Superviſor of *Rajeſhahy*.

This Letter ſtates, as one of the greateſt Grievances in the Adminiſtration of Juſtice, the Venality and Oppreſſion of the Cazees, who, ſince the Company's Acceſſion, had invented a Variety of new Taxes upon the Ryotts, and eſtabliſhed a Mode of Compromiſe for criminal Offences.

February 1771.—Inſtructions to the Cazees by the Superviſor of *Rajeſhahy*.

Theſe Inſtructions ſet out with obſerving, that the Ryotts han lately been expoſed to the greateſt Oppreſſion, from the Rapacity and Mal-adminiſtration of the Officers of Juſtice, and therefore eſtabliſh certain Regulations for their Conduct; ſome of the principal of which are as follows:—That they hold no Court but in the public Cutcherry;—that they tranſmit Monthly to the Superviſors an exact Regiſter of all their Proceedings;—that they never demand any Compoſition for Crimes;—that the Rate of their Fees be ſtuck up, atteſted by the Zemindar, on the Wall of the Cutcherry, in the Perſian and Bengal Language;—that the Peon apprehending a Priſoner ſhall not take above Two Annas per Day, beſides Victuals; and that, where the Perſon ſummoned can give good Security for his Appearance, they ſhould not keep Peons upon his Perſon;—that if any Engliſh Gomaſtah takes upon him to ſend Peons and detain Priſoners, or any inferior Officers exerciſe Juriſdictions beyond their own Precinct, they ſhould take proper Steps to put a Stop to ſuch unwarrantable Practices, and if theſe do not prove effectual, to give immediate Information to the Superviſor.

February 1771.—Letter of Mr. *Ducarel*, Superviſor of *Purnea*, to the Chief and Council of Revenue.

This Letter contains a Report to the Council of Three criminal Trials; One for the Murder of a Child, in which Sentence of Death had been paſſed, waiting only for the proper Approbation to be put in Execution; and Two other Caſes of Theft and Robbery, for which, by the Mahometan Law, the Criminals were condemned to have One Hand and One Foot cut off; propoſing, that in lieu of that Puniſhment, in theſe and ſimilar Caſes, the Criminals ſhould be ſent to the public Works.—The Anſwer from the Council ſtates, that the ultimate Deciſion in criminal Caſes reſts entirely with the Naib Subah, who returns his Sentence to the Officers of the Adawlat; adding, that ſhould the Order of the Preſident and Council, with reſpect to the Diſ-

tinction

tinction to be obſerved between the Dewannee and the Nizamut, admit of the Council's interpoſing in criminal Caſes, they ſhould then take into Conſideration the Propriety of the propoſed Deviations from the Rules of the Mahometan Law.

March 1771.—Letter of Mr. *Rous*, Superviſor of *Rajeſhahy*, to the Chief and Council of Revenue.

In this Letter he tranſmits the Proceedings of Two Trials for different Murders. With reſpect to one of them, he only mentions that the Perſon accuſed had been condemned to die, and that Two Perſons included in the Charge were acquitted: That the other was the Trial of a Father for the Murder of his Daughter, an Infant of Six Months old, by cleaving its Head aſunder; that the Fact was proved according to the Forms of the Mahometan Law, by his own Confeſſion, excuſing it as done in a Fit of Deſpair, on account of ſome Delay in the Ceremony of his intended Marriage: That by the Authority of one Paſſage in the Khoran, this Criminal ſhould be puniſhed with Death; but that the latter Commentators, and eſpecially a Society of learned Men, who were employed by the Emperor *Aurengzebe* to digeſt the Civil and Criminal Inſtitutions of the Khoran, have mitigated the Rigour of this Law, regarding the Deſtruction of a grown Perſon as a Puniſhment more than adequate to the Death of a Child. The Letter concludes with obſerving, that the peculiar Circumſtances of Barbarity in this Caſe ought, notwithſtanding the Lenity of theſe Authorities, to undergo the ſevereſt Puniſhment.

In the Anſwer from the Council of Revenue to this Letter of the Superviſor, it is mentioned, that, in conſideration of the peculiar Barbarity of the Caſe, the Naib Subah had pronounced a Sentence in ſome Degree beyond the Letter of the Law, though not ſo far as to affect the Life of the Culprit.

4th March 1771.—The Superviſor of *Nuddeah* having complained, by a Letter to the Council of Revenue, of the Bazy Jumma, which was an inferior Office of Criminal Juſtice, but in its Execution found highly oppreſſive to the Inhabitants, and recommended the total Abolition of it, mentioning at the ſame time, that he had by his own Authority put a Stop to the Exerciſe of that Office till he ſhould receive the Command of the Council upon it. The Anſwer ſays: "We are thoroughly convinced, that the Juriſdiction of the Bazy Jumma is every where a Source of great Grievance and Oppreſſion to the Ryotts: We entirely approve of its being aboliſhed; and deſire you will accordingly cauſe Publication thereof to be made throughout the Province, intimating to the Ryotts, that it is a Meaſure taken for their Relief."

April 1771.—Letter from the Council of Revenue at *Fort William*, to the Preſident and Council in the Secret Department;

Contains a Memorial from the Naib Subah, in obedience to a Deſire of the Preſident and Council, that he would lay before them an accurate State of the Diſtinction between the Offices of the Nazim and Duan. According to this Account, all Queſtions of Inheritance of Lands, or relating to the Rights and Boundaries of Lands, alſo all Caſes of Complaints of Oppreſſion or illegal Demand upon the Ryotts, and, in general, Caſes of Miſdemeanor, together with all Queſtions relative to the Adminiſtration of Revenue, fall under the Juriſdiction of the Duan; that Caſes of capital Puniſhment belong to the Juriſdiction of the Nazim.

April 1771.—General Letter to *Bengal* recommends particularly the aboliſhing the Power of the Judges to impoſe arbitrary Fines:—That the Sunnuds appointing the Judges be regiſtered in Form; and that a Record be made of all Sentences in the Courts, one Copy to be kept in the Cutcherry, and the other tranſmitted to *Moorſhedabad*;—that they endeavour to encourage the Natives to refer their Differences as much as poſſible to Arbitration;—that they endeavour alſo to perſuade the Government to conſent to the Aboliſion of the Chout, exacted by the Courts in Caſes of Arbitration.

June 1771.—Letter of the Preſident and Council to the Council of Revenue.

"Although we wiſh to interfere as little as poſſible "with the Buſineſs that appertains to the Nizamut, "and eſtabliſhed by long Uſage in the Country, yet "as we are deſirous of checking the arbitrary Proceed"ings of the Mooriſh Courts of Juſtice, from a Duty "we owe to the Happineſs and Security of the Inhabi"tants, we muſt therefore deſire that you will give the "ſtricteſt Attention to prevent Injuſtice, as much as "poſſible, by your Repreſentation to Government as "Occaſions offer."

July 1771.—The Report from the Superviſor of *Dinagepoor*.

In this Report the Superviſor ſtates, That having found great Inconvenience from the Want of inferior Courts in different Parts of the Province, whereby the Ryotts on every trifling Cauſe of Complaint were forced to leave their Habitations, and repair to *Dinagepoor*, he had divided the Province into Diſtricts, and appointed inferior Officers of Juſtice in each, with Authority to enquire and determine in Caſes of Theft and Quarrel, and alſo of Debt, ſubject to Appeal, where the Judgment exceeds Five Rupees, to the Sudder Adawlat at *Dinagepoor*, and reſtrained in their Criminal Judicature not to exceed Three Rupees in their Fines, nor Ten Rattans in their Corporal Puniſhments.

September 1771.—Repreſentation from the Farmer at *Luckypoor* to the Council of Revenue.

This Memorial complains, That the Officers of the Factory had, in ſeveral Inſtances, obſtructed the due Recovery of the Rents, and had even in one Caſe ſent Seapoys and Hircarrahs to beat off the Zemindar's Peons, ſtationed on a particular Farm to attach the Crop, as the Tenant was in Arrear for his Rent, and refuſed to pay.

20th December 1771.—Conſultation—*Fort William*.

The Preſident and Council having then received the Orders of the Court of Directors, of the 10th of April 1771, wrote Letters to the ſeveral Councils and Factories for carrying thoſe Orders into Execution; and therefore directing the immediate Abolition of the Power of arbitrary Fines—The Regiſter of all Sunnuds for Judges—Records of all Sentences in the Courts to be kept in the Cutcherry, and Copies ſent to *Moorſhedabad*—The Abolition of all Taxes and Duties on litigating Parties; and alſo of the Chout, in Cauſes of Arbitration; recommending at the ſame Time every Encouragement to be given to that Mode of Deciſion.—In anſwer to theſe Inſtructions, the Preſident and Council received Letters from the Superviſors in the different Diſtricts.

Mr. *Baber*, Superviſor of *Midnapore*, 13th January 1772, informed them, That theſe Regulations were already anticipated in the Province of *Midnapore*—That all the Judicature in that Diſtrict was exerciſed under the Authority of the Reſident, and Perſons appointed by him, in every Pergunnah—That all Cauſes ariſing in inferior Diſtricts were reported to the Reſident, and

every Caſe duly regiſtered in the Phouſdar's Cutcherry; ſo that there could be no arbitrary Fines or Impoſitions, nor any undue Authority exerciſed, independant of the Reſident.

Mr. *Vanſittart*, Chief of *Patna*, in his Anſwer, mentioned, That the Chout had been ſome time aboliſhed, according to the Orders of the Preſident and Council; but that they allowed in lieu thereof Two Annas to be levied, not only for defraying the Charge of the Judicature, but as a proper Check upon Litigiouſneſs: In Reply to which, the Preſident and Council directed the entire Abolition of this Duty, as a Remnant of the Chout, which the Court of Directors had ordered to be abſolutely aboliſhed.

Mr. *Stewart*, Reſident at *Burdwan*, in his Anſwer, obſerves, That the Courſe of Deciſions by Arbitration was found dilatory, undeciſive, and unſatisfactory; and that the Inhabitants were become very averſe to that Manner of Proceeding, preferring greatly the eſtabliſhed Cutcherries, eſpecially whilſt under the Superintendance of a Company's Servant; that, in his Opinion, the Abuſes in the Adminiſtration of Juſtice were to be imputed rather to the corrupt Principles of the Mahometan and Gentoo Judges, than to any Defects in the Laws, or in the Regulations of the Courts; and that therefore theſe Grievances could not be in any way ſo well redreſſed as by a ſtrict Superintendance of the Company's Servants in their ſeveral Juriſdictions.

30 December 1771.—Repreſentation of *Mahomed Reza Cawn*.

In this Memorial he remarks, That throughout all *Hindoſtan*, in caſe of Theft, Robbery, or Murder, the Zemindar of the Province (or the Zemindar and Aumil together, where they have a joint Authority) is bound to produce the Murderer or Thief, and the Effects; and are liable to be called themſelves to account, if they fail in this Duty.

January 1772.—Letter from the Preſident and Members of the Judicial Court of Cutcherry at *Fort William*, to the Preſident and Council.

Contains a State of the Proceedings in a Bill of Complaint for Debt, exhibited in that Court, by one *Tagarnaut* Sircar, againſt one *Moodyram* (whom he had followed from *Patna*) but afterwards diſmiſſed, notwithſtanding which the Plaintiff had deſired a freſh Summons againſt the Defendant; and that, in Compaſſion to his diſtreſſed Situation, they had accordingly granted a freſh Summons, and that the Cauſe was then at Arbitration; and deſired their Commands relative to the future Proceeding.—The Preſident and Council ordered their Secretary to direct the Court, That if this Suit was for Money lent in a private Capacity, it might be decided by them; but that if it related to the Rents of Lands, it muſt be referred to the Council at *Patna*.

February 1772.—Letter from Mr. *Bentley*, Chief at *Luckypoor*, to the Preſident and Council, dated *Iſlamabad*.

Gives his Opinion, That there would be Inconvenience in the entire Abolition of the judicial Fees, by affording too much Encouragement to Litigation, whereby the Charges of the Cutcherries to Government would be greatly increaſed; and that though diſcretionary Fines ought not to be allowed, yet under proper Regulations, adapted to the Degree of Offence, that Mode of Puniſhment ſeems the beſt; that it ſeems abſolutely neceſſary to appoint ſubordinate Powers of Judicature, for the Protection of the poor Inhabitants reſiding at a Diſtance from the Metropolis of the Diſtrict; that the Mode of Arbitration was, in general, very difficult; as few Perſons choſe to undertake that Office; and that, to carry it into general Practice, it would be neceſſary to make the Natives, when called upon to act in that Character, liable to certain Fines on Refuſal or Neglect.

March 1772.—Letter from the Chief and Council at *Patna* to the Preſident and Council.

—Mentions it as the Cuſtom of that Diſtrict, to oblige Perſons, choſen Arbitrators, to undertake the Office; unleſs they can give a ſufficient Excuſe.

April 1772.—Letter from Council of Revenue at *Moorſhedabad* to the Preſident and Council.

This Letter incloſes a Memorial from the Naib Duan, on the Subject of Arbitration, accurately diſtinguiſhing ſuch Cauſes as are proper for that Mode of Deciſion, and ſuch as muſt be decided by the Courts of Judicature according to the Law: Of the latter Kind, he ſtates all Diſputes of Inheritance, Property, Purchaſes, Aſſignments, and the like; that theſe Caſes depending upon the Laws of the Scriptures, according to the Orders of the Almighty and his Prophet, cannot be proper Subjects of Arbitration, for the Right muſt be decided according to the Precepts of the Law, and common Arbitrators cannot be proper Judges thereof: That Caſes of Miſdemeanor, or Offence by one Subject to another, cannot be referred to Arbitration, but muſt be judged and puniſhed by the proper Officers of Juſtice, and much more eſpecially Crimes of a higher Magnitude muſt undergo the Judgment of the Law itſelf: That on the other hand, in Caſes of Debt, Account, or other Commercial Concern, Arbitration is the beſt Mode of Deciſion: That he had accordingly iſſued Orders to the Officers of the Courts of Juſtice in the ſeveral Diſtricts, that in all Matters of Debt, Trade, petty Quarrels, and ordinary Occurrences, where the Parties are willing to refer, they ſhould appoint Arbitrators, and that Regiſters be duly kept in the Court of Adawlat of all Cauſes decided in that Way.

The Letter of the Council of Revenue repreſents the Neceſſity of reſtricting the Orders relative to Arbitration to ſuch Caſes ſpecified for that Purpoſe in the Naib Duan's Memorial; for that it would be productive of the greateſt Diſſatisfaction in the Country, if that Mode of Deciſion was to be ſubſtituted in the Place of judicial Determinations, in ſuch Caſes as fall under the fixed Principles of the Mahometan Law: That ſuch a Meaſure would be regarded by all the Mahometans as an Infringement on their Religion and Cuſtoms, would excite great Diſcontent and Apprehenſion, and perhaps be liable to an obſtinate and inflexible Oppoſition.

In the Anſwer from the Preſident and Council to the Council of Revenue, they entirely aſſent to the Diſtinction propoſed in the above Letter; declaring that all Caſes of Inheritance, Marriage, or other Matters for which the Mahometan Law has made Proviſion, and likewiſe all Matters reſpecting Inheritance, and the particular Laws and Uſages of the Caſts of the Gentoos, ſhould be decided by the eſtabliſhed Magiſtrates, aſſiſted by the proper Perſons of the reſpective Religions, according to the Laws and Uſages of each.

The Council of Revenue, in a Letter to the Preſident and Council, May 1772, incloſed a Remonſtrance of the Naib Duan, reſpecting that Part of the Inſtructions in the laſt Letter of the Preſident and Council, which directed, that in Caſes of the Inheritance of the Gentoos the Magiſtrates ſhould be aſſiſted by the Bramins of the Caſt to which the Parties belong; in that Memorial, the Naib Duan ſtrongly remonſtrates againſt allowing a Bramin to be called in to the Deciſion of any Matter of Inheritance, or other Diſpute of Gentoos.—That ſince the Eſtabliſhment of the Mahometan Dominion in *Hindoſtan*, the Bramins had never been admitted

to any ſuch Juriſdiction: That to order a Magiſtrate of the Faith to decide in Conjunction with a Bramin would be repugnant to the Rules of the Faith, and an Innovation peculiarly improper in a Country under the Dominion of a Muſſulman Emperor: That where the Matter in Diſpute can be decided by a Reference to Bramins, no Interruption had ever been given to that Mode of Deciſion; but that, where they think fit to reſort to the eſtabliſhed Judicatures of the Country, they muſt ſubmit to a Deciſion according to the Rules and Principles of that Law, by which alone theſe Courts are authorized to judge: That there would be the greateſt Abſurdity in ſuch an Aſſociation of Judicature, becauſe the Bramin would determine according to the Precepts and Uſages of his Caſt, and the Magiſtrates muſt decide according to thoſe of the Mahometan Law: That in many Inſtances the Rules of the Gentoo and Muſſulman Laws, even with reſpect to Inheritance and Succeſſion, differ materially from each other.

Your Committee alſo find, That in ſeveral Letters from the different Chiefs to the Preſident and Council, on the Subject of Arbitration, they ſtate conſiderable Difficulties as occurring in any regular Eſtabliſhment of that Mode of Deciſion, as well from the Reluctance of Parties to refer, and of Perſons choſen Arbitrators to undertake the Office, as from the ſubſequent Delays that have been found in the Execution of it; and therefore concluding, that the Introduction of that Plan of Deciſion, in Caſes proper for it, muſt be the gradual Work of Time, aſſiſted by the Encouragement of the Company's Servants, and could not be brought into Practice by any Eſtabliſhment of Authority.

Your Committee find, by the laſt Diſpatches from *Bengal*, That a Committee of Circuit was eſtabliſhed laſt Year, conſiſting of the Preſident and Four other Gentlemen of the Council, for the Purpoſe of making an exact Scrutiny into the State of the Revenues and Judicatures in the ſeveral Diſtricts of the Province: That, in conſequence of this Appointment, the Committee of Circuit have propoſed a Plan for the Adminiſtration of Juſtice, which is inſerted at Length in the Appendix to this Report, N° 2: Some of the moſt material Propoſitions are,

1ſt, That in each Diſtrict Two Courts of Juſtice ſhould be eſtabliſhed, One by the Name of Mofuſſul Dewannee Adawlat, or Provincial Court of Dewannee, for Civil Cauſes; the other for all Crimes and Miſdemeanors, by the Name of Phouſdarry Adawlat, or Court of Phouſdarree; the only Civil Cauſes excepted from the Juriſdiction of the Dewannee Adawlat to be the Right of Succeſſion to Zemindarrees and Talucdarrees, which are to be left to the Deciſion of the Preſident and Council.

2dly, That in the Dewannee Court the Collector of each Diſtrict ſhall preſide, on the Part of the Company, in their Quality of King's Dewan, attended by the Provincial Dewan, appointed by the Preſident and Council, and the other Officers of the Cutcherry;—that in the Phouſdarry Court the Cazee and Mufftee of the Diſtrict, and Two Maulavies, ſhall ſit to expound the Law, and determine upon the Charge; but that the Collector ſhall attend to the Proceedings of this Court, to ſee that they are properly conducted, and the Deciſion fair and impartial, according to the Evidence; and that no Cauſe ſhall be heard and determined but in the open Court regularly aſſembled.

3dly, That in like Manner, Two ſuperior Courts ſhall be eſtabliſhed at the Chief Seat of Government, under the Denominations of the Dewannee Sudder Adawlat, and the Nizamut Sudder Adawlat; that the former ſhall receive Appeals from the Provincial Dewannee, of any Cauſes not exceeding 500 Rupees, the Preſident with Two Members of the Council preſiding therein, attended by the Duan of the Khalſa and other Officers of the Cutcherry; that the latter ſhall have Cognizance to reviſe all the Proceedings of the Phouſdarry Courts; that a Chief Officer of Juſtice, appointed by the Nazim, ſhall preſide in this Court, by the Title of Darogo Adawlat, aſſiſted by the Chief Cazee, the Chief Mufftee, and Three capable Moulavies, but under the Superintendance and Controul of the Company's Chief and Council.

4thly, That there be alſo Two Courts of Adawlat eſtabliſhed at the Seat of Government, on the ſame Plan as thoſe of the Diſtricts; in the Dewannee Court a Member of the Council to preſide, and in the Phouſdarry another Member of the Council to ſuperintend; theſe Duties being performed by the Members in Rotation.

5thly, That Cauſes, not exceeding Ten Rupees, be decided finally by the Head Farmer of the Pergunnah to which the Parties belong.

6thly, That complete Records of all Cauſes ſhall be kept in the Dewannee Court, and Copies of them tranſmitted, Twice a Month, to the Supreme Civil Court, through the Channel of the Preſident and Council.

7thly, That there ſhall be a Time fixed for the Limitation of Suits and Complaints.

Upon this Point it is obſerved, that, both by the Mahometan and Hindoo Laws, and by the Uſage of the Country, all Claims which have laid dormant for Twelve Years, whether Land or Money, are invalid.

8thly, That the Cuſtom of Chout, or any Commiſſion on Money recovered, as well as all heavy arbitrary Fines, be aboliſhed.

9thly, That the Practice of Individuals exerciſing Authority over their Debtors, be entirely aboliſhed.

10thly, That in all Caſes of Account, Debt, and the like, it ſhall be recommended to the Parties to ſubmit their Cauſe to Arbitrators, whoſe Award ſhall be made a Decree of the Dewannee Court.

11thly, That complete Records ſhall be kept of the Phouſdarry Court, and tranſmitted Twice every Month to the Supreme Criminal Court, through the Channel of the Preſident and Council; but that the Proceedings in capital Trials are to be tranſmitted as ſoon as cloſed; that this Court ſhall have Power to puniſh by Fine or Impriſonment, or to inflict corporal, but not capital Puniſhment; that in capital Caſes the Trial, with the Opinion of the Court, being tranſmitted to the Supreme Criminal Court, and having obtained their Confirmation, ſhall be ultimately referred to the Nazim for his Sentence.

Your Committee find, That theſe Regulations were approved of by the Preſident and Council, at a Conſultation at *Fort William*, 21ſt of Auguſt 1772.

Your Committee have now gone through all the Materials they are able to lay before the Houſe, with reſpect to the ancient Conſtitution and preſent State of Judicature in *Bengal*; they proceed now to the Second Head of this Enquiry, The Judicatures exiſting at *Calcutta*: In treating of which, they will firſt lay before the Houſe an Account of the Courts derived out of the Conſtitution of the Country, and, ſecondly, of thoſe eſtabliſhed by His Majeſty's Charters of Juſtice.

Of the Courts eſtabliſhed at *Calcutta* and its Dependencies.

Until the Charter of Juſtice granted to the Company, in the Thirteenth Year of his late Majeſty, the only Courts of Juſtice that exiſted in *Calcutta* were derived out of the Conſtitution of the Country, and nearly ſimilar to thoſe that have been explained above.

Soon after the Eſtabliſhment of the Settlement at *Calcutta*, near the End of the laſt Century, the Engliſh Company obtained from the then Nabob, the Zemindary Rights of the Diſtrict around that Settlement; by which they became the Zemindar of that Diſtrict, with all the Rights incident to that Office, amongſt which, as ſtated above, is the Criminal, Civil, and Religious Juriſdiction of the Diſtrict.

Mr.

Mr. *Gregory*, after explaining to Your Committee the ſeveral Country Juriſdictions, added, That the Company exerciſes theſe ſeveral Juriſdictions within the Diſtrict of *Calcutta*; and that he underſtood this was in conſequence of their being the Zemindar of the Diſtrict.

The Zemindarry Courts eſtabliſhed in *Calcutta* are—the Fouſdary, for the Trial of Crimes—the Court of Cutcherry, for Civil Cauſes—and the Collector's Court, for Matters of Revenue.

The original and proper Nature of theſe Courts has been ſtated above: Your Committee will now ſtate ſuch Circumſtances as are peculiar to the Zemindarry Courts at *Calcutta*.

The Criminal Court tries all Crimes committed by the Natives, and, in this Reſpect, has a concurrent Juriſdiction with the Court of Oyer and Terminer, eſtabliſhed by the Charter of Juſtice; One Judge only ſits in that Court, appointed by the Governor and Council.

Mr. *Ruſſell* informed Your Committee, that formerly One of the Council was always appointed to this Office, but that ſince the Increaſe of other Buſineſs in the Council, this Duty has been intruſted to Junior Servants, One of the Council being appointed Monthly to ſuperintend.

In capital Caſes, Three Members of the Board ſit as Judges in this Court, and before Execution of the Sentence the Proceedings muſt be laid before the Governor and Council.

The Civil Court conſiſts of ſeveral Judges, alſo appointed by the Governor and Council, out of the Junior Servants, but ſeldom more than One actually ſits: This Court has Juriſdiction of all Cauſes between Natives, and alſo (as Mr. *Whittal* informed Your Committee) in Cauſes between a Native and an European, where the latter is Plaintiff; but in this Caſe, the Native may remove the Cauſe into the Mayor's Court.

The Rule of Judgment in theſe Courts is ſuppoſed to be the Cuſtoms and Uſage of the Country; and where no Cuſtom or Uſage applies, it is the Diſcretion of the Judge. Formerly the Chout (the Fourth Part of every thing recovered) was an allowed Perquiſite in the Civil Court, but on a Repreſentation to the Preſident and Council, it was aboliſhed.

Appeal lies from the Civil Court to the Governor and Council.—The Cuſtom of ſending Cauſes to Arbitrators prevails in this Court, as in the other Diſtricts of *Bengal*; and, as Mr. *Whittal* informed Your Committee, is often done without the Conſent of either Party.

Your Committee find, That in April 1771, a Diſpute aroſe between Mr. *Purling*, Zemindar at *Calcutta*, and Mr. *Rous*, Superviſor at *Rajeſhahy*, with reſpect to the Right of the Zemindar at *Calcutta* demanding Two Perſons, reſiding in the Diſtrict of *Rajeſhahy*, to be ſent Priſoners to *Calcutta*, to anſwer to certain Suits there exhibited againſt them; the Superviſor refuſed to allow this Claim, inſiſting, that the Juriſdiction of the Zemindarry Court at *Calcutta* did not extend over any of the Dewannee Lands; and therefore deſiring that the Plaintiffs ſhould be directed to exhibit their Claim at the Cutcherry of the Diſtrict: In Reply to this, the Zemindar of *Calcutta* inſiſted, that it had been cuſtomary for that Court to ſend for Perſons, in Caſes of this kind, from every Diſtrict of the Dewannee, and that it would be attended with the utmoſt Inconvenience to every Perſon reſiding at *Calcutta*, if the Exerciſe of this Juriſdiction ſhould now be interrupted; the Conſequence of which would be, the Neceſſity of going, and carrying Witneſſes, to diſtant Parts of *Bengal*, in order to ſettle the Diſputes neceſſarily occurring between them and their Gomaſtahs: That this Juriſdiction had never been conteſted by the Chiefs of *Patna*, *Dacca*, and *Chittagong*.

Theſe Letters being laid before the Court of Revenue, they determined, that the Juriſdiction of the Zemindary Court of *Calcutta* might extend over all Perſons, as Agents or Gomaſtahs, in the Service of any Engliſh Merchant, or of any Native reſiding at *Calcutta*; and that as the Perſons in queſtion appear to ſtand in that Predicament, they ſhould be ſent to *Calcutta*, to anſwer the Suit of their Principals.

In the Revenue Court, the Collector appointed by the Governor and Council ſits as Judge; and Appeal lies from his Deciſions to the Governor and Council; there are inferior Revenue Judges in the Pergunnahs, theſe are appointed by the Collector at *Calcutta*, and Appeal lays from their Deciſions to his Court.

Theſe Juriſdictions being in themſelves very defective, and moreover very inadequate to the advanced State of this Settlement, and ſimilar Defects being found in other Settlements of the Company, Application was made to the Crown, in the 13th Year of the late King, for a Charter of Juſtice.

A Charter was accordingly granted, whereby Criminal and Civil Courts of different Kinds were eſtabliſhed at *Calcutta*, and likewiſe at the Settlements of *Madraſpatnam* and *Bombay*; but this Charter being found defective in ſome Reſpects, Application was again made to the Crown, on the Part of the Company, for a new Charter of Juſtice for theſe Settlements, to be granted on the Surrender of the former Charter.

A new Charter was therefore granted to the Company, dated 8th January 1753, the 26th Year of his late Majeſty.

This Charter, which recites its being granted by virtue of Powers veſted in the Crown by ſeveral Acts of Parliament, grants and ordains, "That there ſhould "be for ever thereafter, within the Factory of *Fort* "*William* in *Bengal*, One Body Politic and Corporate, "by the Name of the Mayor and Aldermen of *Calcutta* "at *Fort William* in *Bengal*; to conſiſt of a Mayor and "Nine Aldermen, the Mayor and Seven of the Alder-"men being natural-born Subjects, but the other Two "allowed to be Foreign Proteſtants: And it is further "granted, that the Mayor and Aldermen ſhould for "ever thereafter be, and are thereby conſtituted, a "Court of Record, by the Name of the Mayor's Court "at *Calcutta* at *Fort William* in *Bengal*, and that they "or any Three of them (the Mayor or Senior Alder-"man then reſiding there to be One) may, and they are "hereby authorized, to try, hear, and determine, all "Civil Suits, Actions, or Plaints, between Party and "Party, ariſing within the ſaid Town or Factory of "*Calcutta*, or any of the Factories ſubordinate there-"unto; except ſuch Suits as ſhall be between Indian "Natives, which ſhall be determined among themſelves, "unleſs both Parties conſent to the Determination of "the Mayor's Court: And this Court is alſo authorized "to try Suits brought againſt the Company, or by the "Company againſt any Perſon.

"This Charter alſo conſtitutes the Preſident and "Council to be a Court of Record, in order to receive, "try, and determine, Appeals from the Judgments or "Decrees of the Mayor's Court: The Determinations "of this Court to be final, if the Value exceed not 1000 "Pagodas; but if it exceeds that Sum, the Parties are "allowed, within Fourteen Days after ſuch Decree or "Judgment is entered of Record, to appeal to His Ma-"jeſty, his Heirs or Succeſſors, in Council.

"It further gives Authority to the Preſident and "Council, or the major Part of them, upon reaſonable "Cauſe, to remove any of the ſaid Aldermen, ſo as there "be a Complaint in Writing firſt exhibited againſt him, "and reaſonable Time allowed for his Defence, after "being ſummoned for that Purpoſe; with Power to any "Perſon, thinking himſelf aggrieved by ſuch Removal, "to appeal to His Majeſty in Council.

"The ſaid Charter alſo eſtabliſhes a Court for the "Recovery of ſmall Debts, within the ſaid Town or "Factory of *Calcutta*, and the Factories and Diſtricts "ſubordinate thereto, to be called the Court of Re-"queſt: This Court to conſiſt of ſome of the principal "Inhabitants (not more than Twenty-four, nor fewer "than

" than Eight) to be appointed by the Preſident and " Council, and to determine all Suits brought before " them, not exceeding the Value of Five Pagodas.

" And the ſaid Charter further grants and ordains the " Governor and Council to be Juſtices of the Peace, " and have Power to act as ſuch, and to hold Quarter " Seſſions of the Peace, and alſo to be Commiſſioners " of Oyer and Terminer, and General Gaol Delivery, " for trying and puniſhing all Offences (High Treaſon " only excepted) committed within the ſaid Town or " Factory, or its ſubordinate Factories; to proceed by " Indictment, or ſuch other Way as is uſed in that " Part of *Great Britain* called *England*, as near as the " Circumſtances of the Place and Inhabitants will " allow.

" The ſaid Charter further grants, That the ſaid " Mayor's Court ſhall have Power to grant Probate of " Wills and Letters of Adminiſtration."

Your Committee alſo examined ſome of the Witneſſes, with relation to the Proceedings of theſe Courts.

Mr. *Whittall* (who reſided at *Calcutta* from 1764 to 1770, as a Free Merchant, and alſo as an Attorney in the Mayor's Court, from which laſt he was diſmiſſed by an Order of the Court, which was afterwards made a Matter of Complaint to the Court of Directors) informed Your Committee, That although this Court cannot legally iſſue Proceſs beyond the Bounds of *Calcutta*, or its ſubordinate Factories, yet that he had known their Proceſs iſſued to and executed in all Parts of *Bengal*, under ſpecial Order of the Governor and Council, granted or refuſed at their Diſcretion, and that in all theſe Caſes the Proceſs was ſent to One of the Company's Servants; that he underſtood the Criminal Juriſdiction of the Seſſions to have the ſame Extent as the Mayor's Court, and that he had known Natives ſent from every Part of the Country to be tried in that Court; and apprehends an European might be brought in the ſame Manner from any Part of the Country, except from the Factories belonging to other European Nations.

He ſaid he had known frequent Inſtances of the Mayor's Court refuſing to admit an Appeal againſt its Proceedings, on Pretence of their being interlocutory only, and not final: He mentioned Three Caſes of his own Knowledge (One in 1768, between the Truſtees of Mrs. *Philadelphia Gallopine* and the Executors of *Peter Gallopine*; and Two Cauſes of *John Holme*, Eſquire, in 1769) in which the Mayor's Court refuſed to admit an Appeal, and the Superior Court refuſed to take Cognizance of it on that Pretence, though in fact, as he informed Your Committee, the Orders made were a Determination of the Cauſe.

He ſaid he had known Attorneys reprimanded in the Mayor's Court for appealing againſt its Proceedings: That the Attorneys are limited to Four; that the Judges are not Perſons educated to the Law, but any of the Junior Servants.

That he has known the Mayor's Court refuſe to take Cognizance of Cauſes ariſing within their Juriſdiction, inſiſting that they had a Right to refuſe them—That in 1768 he had heard it frequently declared by ſome of the Judges on the Bench, That the Mayor's Court had nothing to do with the Laws of *England*, and that the Mayor would not ſit there to hear the Law of *England* named; or to that Purport or Effect—That he had often known an Attorney of the Mayor's Court threatened by the Governor, and by ſeveral of the Aldermen, for attempting to bring an Action againſt one of the Company's Servants; and that any Servant of the Company, againſt whom an Action is intended, often intimidates the Attorney by Threat of applying to the Governor.

Mr. *Ruſſell*, who alſo reſided ſeveral Years in *Bengal*, obſerved to Your Committee, That though the Mayor's Court cannot exerciſe Juriſdiction over Natives, unleſs by Conſent, the Juriſdiction of Oyer and Terminer extends to Natives as well as Europeans.

Mr. *Becher* conſidered this Juriſdiction, with reſpect to Natives, as extending to ſuch only as lived under the Britiſh Flag; and informed Your Committee, that where Sentence was pronounced againſt Natives, the Practice was to apply for the Conſent of the Government before it was executed.

Your Committee having examined Mr. *Nuthall*, Solicitor of the Company, Whether there had been any Inſtances, during his Time, of Complaints to the Court of Directors againſt the Mayor's Court, or any Member of it, for any criminal Miſconduct in their judicial Function? he informed Your Committee, That he knew but Two Inſtances in his Time of any ſuch Complaints laid in Form before the Court of Directors—The one by Mr. *Whittall*, an Attorney, the other by Mr. *Jephſon*; that the latter not only complained of the Conduct of the Mayor's Court, but of Mr. *Cornelius Goodwin*, the Mayor, acting in his judicial Capacity as a Judge of that Court.

Your Committee have enquired into the Nature of theſe Complaints, and find, from the Papers relating to them, laid before the Committee by the Company's Servants, and annexed in the Appendix to this Report, N° 1, That the Complaint brought by Mr. *Alexander Jephſon* (whoſe Petition to the Court of Directors is dated at *London*, 2d March 1771) contains a Charge againſt the Mayor's Court, for an illegal and oppreſſive Abuſe of its Proceſs, to detain the Petitioner and his Wife in *Bengal*, after they had obtained Leave for their Return to *England*; and particularly charging, that Mr. *Cornelius Goodwin*, the Mayor, in the Courſe of the Proceedings, frequently declared, " That they had nothing to do with " the Laws of *England* there; that the Laws of *England* " were never made for them, and that he would not " hear them named while he ſat on that Bench." It appears that Mr. *Jephſon* would have appealed againſt the Proceedings of the Mayor's Court, to the Preſident and Council, but that his Appeal was denied, on Account of the Proceedings being only interlocutory: And Your Committee find, That in conſequence of this Complaint the Court of Directors (after having taken the Opinions of ſeveral eminent Counſel) in their general Letter to *Bengal*, dated the 3d of May 1771, expreſſed in the ſtrongeſt Terms their Diſapprobation of, and Diſpleaſure at, the Proceedings againſt Mr. *Jephſon*; alſo particularly reproving the Preſident and Council for refuſing his Appeal, as well as for the erroneous Pretence aſſigned for that Refuſal; enjoining them to receive the Appeal, and enquire ſtrictly into all the Circumſtances of his Complaint, and to cauſe full and ample Juſtice to be done thereon.

Your Committee find, That at a Conſultation held at *Fort William*, 3d January 1772, the Preſident and Council enquired into the Charge made againſt Mr. *Goodwin*, by Mr. *Jephſon*, to the Court of Directors; that they examined Meſſrs. *Levet*, *Killican*, and *Cater*, Three of the Aldermen of the Court, and who had been preſent at the Proceeding in which theſe Words were alleged to be ſpoken; alſo Mr. *Morris*, an Attorney of the Mayor's Court, who had been concerned in ſome of the Proceedings againſt Mr. *Jephſon*; that Mr. *Cater* ſaid, " That he had heard Mr. *Goodwin* on the Bench " make uſe of ſuch Words, or Words to that Effect, " but could not charge his Memory with the Time:" That the other Witneſſes ſeverally denied that they had at any Time heard Mr. *Goodwin* uſe ſuch Words, but that they had heard him declare that the Mayor's Court was not a Court of Law, but of Equity; that Meſſrs. *Reed* and *Jekyl*, who had been alſo upon the Bench as Aldermen during Part of the Proceedings, did by Letters (on Account of their Abſence at *Calcutta*) to the Preſident and Council give their Teſtimony in like Manner in Exculpation of Mr. *Goodwin*; and that upon this Evidence the Board reſolved, " That they found no " Reaſon to conſider Mr. *Goodwin* in any Degree cul-

" pable;"

"pable;" and directed their Secretary to ſignify this Reſolution to him.

Your Committee find, That the Complaint, at the Inſtance of Mr. *Whittall*, was laid before the Court of Directors on the 1ſt of March in the ſame Year 1771: That his Petition complained of having been diſmiſſed from his Office as Attorney of that Court, by an arbitrary and illegal Proceeding of the Court, without any regular Complaint, without any ſufficient Allegation, without Evidence upon Oath, and without having had ſufficient Time to make his Defence; and alſo that the Order of Diſmiſſion, beſides finding him guilty of Miſconduct in a particular Cauſe depending before the Court, contained a general Charge of his having frequently merited the ſevere Reprehenſion of the Court, but without ſpecifying any particular Facts.

Your Committee find, That the Court of Directors, (having taken the Opinion of their Counſel alſo upon this Caſe) in their General Letter to *Bengal*, 3d May 1771, expreſſed their Diſapprobation of the general Charge contained in the Order againſt Mr. *Whittall*, without any Allegation of Facts to ſupport it, as highly improper, and unbecoming a Court of Juſtice; and that they recommended it to the Governor and Council to admit Mr. *Whittall*'s Appeal, and to act therein as Juſtice ſhould require.

Your Committee do not find any Account by the laſt Diſpatches of any other Proceedings on theſe Appeals, but that the Preſident and Council had ſubmitted to receive them, in obedience to the Orders of the Court of Directors.

Your Committee having concluded their State of the *Calcutta* Judicatures, beg Leave to ſubmit to the Conſideration of the Houſe ſome very ſingular Circumſtances in the Conſtitution of the Civil and Criminal Courts, which ſeem materially to affect their Independance and their Efficacy.

Firſt, That although the Mayor's Court is intended not only to try Cauſes between Party and Party, and the Court of Oyer and Terminer and Gaol Delivery to puniſh the Crimes of private Individuals, but the former alſo to try Cauſes in which the Company itſelf is a Party, and the latter to puniſh the Offences of any of its principal Servants, yet the Judges of theſe Courts are removeable from thoſe Offices, by virtue of which they exerciſe their judicial Functions, at the Pleaſure of the Preſident and Council, and that ſuch Sentence cannot be reviewed but by the tedious Mode of an Appeal to His Majeſty in Council.

Your Committee ſubmit, whether Courts thus conſtituted can be conſidered as free and independant Judicatures, in any Caſe where the Company is a Party, or where any Member of the Council is proſecuted on a criminal Charge.

2dly, That although theſe Courts, at leaſt with reſpect to Europeans, are bound to judge according to the Laws of *England*, yet the Judges of theſe Courts are not required to be, and in fact have never been, Perſons educated in the Knowledge of thoſe Laws by which they muſt decide; but that any Junior Servants of the Company are ſelected for theſe important Truſts, affecting the Property, the Liberty, and the Lives, of His Majeſty's Subjects in *Bengal*.

It appears to Your Committee, That the Judges of theſe Courts are juſtly ſenſible of their own Deficiency of Knowledge in the Laws of *England*; and that therefore they, as well as the Preſident and Council, have frequently applied to the Court of Directors, to lay particular Points, reſpecting their Juriſdiction, before Counſel, and to tranſmit the Opinions of ſuch Counſel to be the Guide of their Conduct. Some Inſtances of this Kind have been laid before Your Committee, upon Doubts reſpecting their Eccleſiaſtical, and alſo their Criminal, Juriſdiction; particularly, whether the Charter allows them to take Cognizance of Murders, Robberies, and other Crimes, committed by Europeans, not immediately under the Company's Flag.

Mr. *Ruſſell* informed Your Committee, That he believed there are One or Two Perſons now in Confinement, upon the Charge of Offences committed beyond the Limits deſcribed in the Charter of Juſtice, whoſe Trial is prevented, from Doubts ariſing with reſpect to the Powers conveyed by the Charters.

3dly, That whatever Doubts have been entertained in *Bengal*, on this Subject, it is clear, by the very Terms of the Charter of Juſtice, that the Juriſdiction of the Court of Oyer and Terminer, and Gaol Delivery, is reſtrained to Offences committed within the Town or Diſtrict of *Calcutta*, and its ſubordinate Factories: The Conſequence of this, in the preſent Situation of *Bengal*, is, that there are many of His Majeſty's Subjects, reſiding in *Bengal*, neither under the Protection or Controul of the Laws of *England*, nor amenable to the Criminal Judicatures of the Country.

Of the Proviſions for Proſecutions in *England*.

Your Committee now proceed, in purſuance of their Plan, to ſtate to the Houſe ſuch Proviſions as have been made by Law for the Trial and Puniſhment in *England* of Offences committed by the Company's Servants in *Bengal*; to ſpecify in what Inſtances theſe Proviſions have been attempted to be carried into Execution, with the Reſult of the Proceedings; and to ſubmit to the Conſideration of the Houſe ſome Circumſtances, which appear to Your Committee greatly to obſtruct the Efficacy of any Remedy in *England*, as the Law on that Subject is now conſtituted.

Your Committee find, That by an Act, paſſed in the 27th of *George* the 2d, intituled, "An Act for puniſhing Mutiny and Deſertion of Officers and Soldiers in the Service of the United Company of Merchants of *England* trading to the *Eaſt Indies*, and for the Puniſhment of Offences committed in the *Eaſt Indies*, or at the Iſland of *Saint Helena*," it is provided, "That if any of the Company's Preſidents or Council, at any of their principal Settlements, or their Governor or Council at the Iſland of *Saint Helena*, ſhall, after the 25th of March 1754, be guilty of oppreſſing any of His Majeſty's Subjects within their reſpective Juriſdictions or Commands, or of any other Crime or Offence contrary to the Laws of that Part of *Great Britain* called *England*, or in force within their reſpective Juriſdictions or Commands; ſuch Oppreſſion, Crimes, or Offences, may be enquired of, heard, and determined, in His Majeſty's Court of King's Bench, within that Part of *Great Britain* called *England*, or before ſuch Commiſſioners, and in ſuch County of that Part of *Great Britain* called *England*, as ſhall be aſſigned by His Majeſty's Commiſſion, and by good and lawful Men of the ſame County; and that ſuch Puniſhments ſhall be inflicted on ſuch Offenders as are uſually inflicted for Offences of the like Nature, committed in that Part of *Great Britain* called *England*."

And Your Committee find, That by an Act, paſſed in the 10th Year of His preſent Majeſty, intituled, "An Act for better regulating Perſons employed in the Service of the *Eaſt India* Company, and for other Purpoſes therein mentioned," it is Enacted, "That if any Perſon employed in the Service of the Company, in any Civil or Military Station or Office, or claiming any Power, Authority, or Juriſdiction, from the ſaid Company, ſhall, after the paſſing of this Act, be guilty of oppreſſing any of His Majeſty's Subjects, or in the Exercile of ſuch Employment or Authority ſhall be guilty of any other Crime or Offence, ſuch Oppreſſions, Crimes, and Offences, ſhall and may be enquired of, heard, and determined, in His Majeſty's Court of King's Bench in *England*; and "that

" that such Punishments shall be inflicted on such Of-
" fenders as are usually inflicted for Offences of the like
" Nature, committed in that Part of *Great Britain* called
" *England*; and that all Offences against this Act may
" be alledged to be committed, and may be laid, en-
" quired of, and tried, in the County of *Middlesex*."

Your Committee examined Mr. *Nuthall* (who has been Fifteen Years Solicitor to the Company) Whether, during his Time, there were any, and what, Instances of Prosecutions ordered by the General Court, or by the Court of Directors, against any of their Servants, for Misconduct in *India*; and particularly whether there were any, and what, Instances of Criminal Prosecutions founded on the above-mentioned Clauses? —He informed Your Committee, That he knew no Instance of any Criminal Prosecution brought or ordered upon either of the above-mentioned Clauses; and that he had known only Two Instances of any Prosecution ordered against any of the Company's Servants, on Account of Misconduct in *India*, by the General Court or Court of Directors.—That one of these was a Bill filed in Trinity Term 1766, by Order of the Court of Directors, upon the Opinion of the Attorney General and Company's Council, against Messrs. *Johnson*, *Leycester*, *Burdett* Senior, and *Gray*, for an Account and Payment to the Company of divers large Sums of Money, Jewels, and other valuable Things, obtained from the Nabob and his Ministers under the Denomination of Presents, in breach of their Covenants with the Company; that after the Defendant, *Johnson*, had obtained several Orders for Time to answer, and before any of the Defendants had put in their Answers, the General Court, on 6th May 1767, Resolved, " That the
" various Prosecutions commenced by Order of the
" Court of Directors, in the Name of the *India* Com-
" pany, against their former Servants in *Bengal*, and
" also all Attachments ordered against the Effects of
" such Servants, on Account of Presents received before
" signing the Covenants on the 9th of May 1765, be
" discharged."

That the other Case was an Information in the Exchequer, at the Suit of the Attorney General, on Relation of the Company, against Mr. *Bolts* (who had been a Servant of the Company at *Bengal*, and after his Resignation continued an Alderman of the Mayor's Court) for a Discovery and Account of illicit Trade carried on by him in the *East Indies*, after he had resigned the Company's Service, and of the Gains made thereby, and that he might be decreed to pay to the Company after the Rate of 30 per Cent. according to the Statute of 7th of *George* the 1st: That the Defendant put in a Plea and Demurrer to the Information, insisting, that he was an Alien by Birth, and having never been naturalized was not compellable by Law to make any Answer to the Information; that this Plea and Demurrer were argued before the Court in Trinity Term 1772; that the Court over-ruled the Plea and Demurrer, and ordered the Defendant to answer the Information; that the Defendant has appealed to the House of Lords, and that his Appeal was still there depending.

Your Committee further asked Mr. *Nuthall*, Whether there were any, and what, Suits or Prosecutions ordered by the Court of Directors against any of their Servants in *India*, not yet commenced? Mr. *Nuthall* informed Your Committee, That in February last he received Orders from the Court of Directors to prosecute Lord *Clive*, and a great Number of Gentlemen, who had been in the Company's Service in *India*, to recover very considerable Sums claimed to be due from them to the Company, on Account of the Duties on Salt, Beetle Nut, and Tobacco, and which it was the Opinion of their Counsel were recoverable:—To proceed against Lord *Clive* to recover a Demand of 1½ per Cent. on the Net Duannee Revenues of *Bengal*, which his Lordship received by way of Commission, as President of *Fort William*, for several Months after he had quitted that Presidency; and also against Mr. *Verelst*, in respect of the Commission of the said Revenues received by him when he was President at *Fort William*; and to prosecute several other Persons, who had been in the Company's Service, on whom the Company were advised they had Demands on Account of the Mhatoote Tax in *Bengal*—That Three Bills in Equity, of great Length and Nicety, have been prepared against a great Number of Defendants, respecting the Trade and Duties on Salt; and against Lord *Clive* and Mr. *Verelst* separately, to recover the Company's Demands respecting the Commission on the Revenues; that these Bills have been perused and signed by the Company's Counsel; and that fair Copies were immediately to be laid before Mr. Attorney General, for his Approbation, before they are filed:—That a Bill is likewise now before the Company's Counsel, against a great Number of Persons, for Recovery of several large Sums of Money received by them under Colour of the Mhatoote Tax, and that these will be filed with all possible Expedition, as soon as it has been approved of by the Company's Counsel and Mr. Attorney General, before whom that Bill is also directed to be laid.

Your Committee examined several of the Witnesses, who were best acquainted with *Bengal*, Whether it was possible to bring Natives from that Country to *England*, to give their Testimony in any Prosecution or Suit to be commenced here for Matters done or arising in *Bengal*; and were informed, by all the Witnesses who spoke to this Point, that though they knew no Obstruction to the bringing over Mahometan Witnesses, but the Length and Expence of the Voyage, they considered it as absolutely impossible to bring over any Witness of the Gentoo Religion; it being one of the established Principles of that Religion, that Water is sacred, and that to defile that Element (which according to their Notion is done by many unavoidable Acts) is a Profanation, for which any Person so offending would forfeit his Cast; that if any Gentoo could be prevailed on to cross the Sea, in order to come to *England*, they must necessarily be Persons destitute of those Principles, which they are taught by their Profession to revere, and therefore unworthy to receive Credit as Witnesses.

Your Committee must also observe, that in many Cases, which might be proper Subjects of Prosecution in this Country, the Testimony of British Subjects, or other Europeans residing in *Bengal*, may be necessary, and that the Difficulty and Expence of bringing over these, or any Witnesses, seems an almost insurmountable Obstruction to the Use and Efficacy of the Statutes allowing Prosecutions in *England* for Offences committed in *India*; and that the same Circumstance equally obstructs the Attainment of Justice by Civil Action of any Nature, for any Injury received or Demand arising in that Country.

Your Committee must further remark, that the Power exercised by the General Court, of putting a Stop to Prosecutions ordered by the Court of Directors, may tend greatly to defeat the Efficacy of the Statutes; as the Person charged, especially where he is, or has been, in any considerable Station in the Company's Service, may have it in his Power, by the Management of his Friends, to contrive, at some time or other, by a Majority of a General Court, to put a Stop to the intended or depending Prosecution.

Your Committee have now submitted to the House all the Materials they have been able to collect upon the Subject of the present State of Judicature in *Bengal*: But as, in the Course of that Enquiry, they were led into some Questions relative to the Rate of Interest allowed in the Courts of that Country, they will conclude this Report by stating to the House the Information they received upon this Subject.

Mr.

Mr. *Becher* informed Your Committee, That in Cases of Mercantile Debts, the Courts sometimes allowed Interest; and that he believed the Rate allowed in such Cases was One per Cent. per Mensem, which he said he considered as the current Interest of the Country in Mercantile Transactions, amongst Men of Probity and Reputation: That he has often heard of voluntary Agreements for a much higher Rate of Interest, even to 3 per Cent. per Mensem, where the Occasion has been urgent, and the Loan for a short Time, and attended with Risk.

Mr. *Manningham* said, He could not ascertain the Rate of Interest which a Court in that Country would allow, but that they would not allow an exorbitant Interest: That the usual Interest given by the Company, when he was in *Bengal*, was 9 per Cent. per Annum; by Europeans, in Accounts with each other, 10 per Cent. per Annum; and by the Natives, he believes, 12 per Cent. per Annum; and that he imagines the Cutcherry did not allow beyond that Rate.—Being asked, What Rate of Interest he had known to be taken in the Country? he said, That it was usual for the *Seats*, and other Shroffs (Bankers) at *Moorshedabad*, to furnish the Zemindars, when pressed for Money to pay their Rents to Government, at the Rate of 3 per Cent. per Mensem.

Your Committee must observe, That, according to these Accounts, 3 per Cent. per Mensem is a Rate of Interest never given, but in Cases of great Emergency: And, nevertheless, that in the 18th Proposition of the proposed Regulations, lately transmitted from *Bengal* to the Court of Directors (and annexed in the Appendix) after stating, "That the Rates of Interest hitherto "authorized by Custom having amounted to the most "exorbitant Usury, the following Rates are now "established to be received and paid, as well for past "Debts as on future Loans of Money; viz. On Sums "not exceeding 100 Rupees Principal, an Interest of "3 Rupees 2 Annas per Cent. per Mensem, or Half an "Anna in the Rupee: On Sums above 100 Rupees Prin-"cipal, an Interest of 2 Rupees per Cent. per Mensem: "The Principal and Interest to be discharged accord-"ing to the Condition of the Bond; and all compound "Interest, arising from an intermediate Adjustment of "Accounts, to be deemed unlawful and prohibited: "When a Debt is sued for upon a Bond, which shall "be formed to specify a higher Interest than the "established Rates, the Interest shall be wholly for-"feited to the Debtor, and the Principal only reco-"verable: And that all Attempts to elude this Law, by "Deductions from the original Loan, under whatever "Denomination, shall be punished by a Forfeiture of "One Moiety of the Amount of the Bond to the Go-"vernment, and the other Half to the Debtor."

But Your Committee are inclined to think, that the said Regulations point at such Extortions as particularly appear in the *Moorshedabad* Consultations of the 18th of February 1772 (of which some Account was given in a former Report of Your Committee) containing Evidence given by sundry Gentoos on Oath, relative to Interest of Money, in the Province of *Rungpore*, in *Bengal*; from whence Your Committee collect, that though the Family of the *Seats*, and others, have taken, for Money lent by them, Interest to the Amount of 3 per Cent. or perhaps in some Cases 3 and ½ per Cent. per Mensem, Obligations to pay 5 per Cent. per Mensem have been there exacted, and the Borrower compelled to agree to pay the same, because those who have been accustomed to lend at a lower Rate, now refused to supply them with Money; alledging, That if they attempted to recover their Loans from the Zemindars, such Attempt would be frustrated by the Power of the Person lending at 5 per Cent.

And from the same Evidence, Your Committee find, That even after an Agreement to pay 5 per Cent. the Debtors have been actually obliged to pay 14 per Cent.; and as these Extortions have probably not been confined to the Province of *Rungpore*, Your Committee think it the more likely these Regulations, just stated, to have been made with a View to repress the same, as evidently inconsistent with the Prosperity of the Country, and highly detrimental to the Revenue received by the Company.

Your Committee have thus reported all they have found material in the Books and Correspondence of the Company, or in any Evidence laid before them, concerning the Judicatures of *Bengal*.—They have made a considerable Progress in their Report concerning the Conduct of the Company's Servants in *India*, in drawing the Bills which were accepted between the 1st Day of March 1771 and the 1st Day of March 1772, and concerning the Conduct of the Company in *England* after the Receipt of them.—And Your Committee will report, with as much Expedition as possible, what they find material with respect to this and the other Objects of their Enquiry.

APPENDIX.

N° 1.

To the Honourable the Court of Directors for the Affairs of the Honourable the United Company of Merchants of *England* trading to the *Eaſt Indies*.

The Petition of *Richard Whittall*, of *Bengal*, now in *England*,

Humbly ſheweth,

THAT Your Petitioner having obtained Permiſſion from this Honourable Company to go out to *India* as a Free Merchant, ſome time in April 1764, ſailed for *Bengal*, in order to reſide at *Calcutta*; but that, ſoon after his Arrival, the Preſident and Council there having reſtricted Free Merchants from trading in the Country; and Your Petitioner being one of the Attornies of His Majeſty's Court of King's Bench, petitioned the Honourable the Mayor's Court at *Calcutta* aforeſaid, to be admitted to practiſe in that Court; and was accordingly duly admitted and ſworn one of the Attornies thereof, agreeable to the Practice of the ſaid Court, as by a Copy of his Admittance, ready to be produced, will appear; where he, by his Diligence and Behaviour, acquired great Reputation, and by his Practice procured a genteel Income.

That Your Petitioner is informed, that the Mayor's Court at *Calcutta* aforeſaid is, by His Majeſty's Charter, appointed a Court of Record for hearing and determining all Civil Suits, Actions, and Pleas, with Power to appoint Officers and Miniſters; and the Court is enjoined to adhere ſtrictly to the Laws of *England* in all ſuch Matters as ſhould come before them for their Determination; which Charter, after ſpecifying the Authority to the ſaid Mayor's Court to appoint Clerks and Officers, &c. and to do all ſuch other things as may be found neceſſary to the Adminiſtration of Juſtice, proceeds in the following Manner: "So they from Time "to Time give an Account thereof unto the ſaid Com- "pany, and ſo as the ſame ſhall be ſubject to the Ap- "probation, Controul, and Alteration of the ſaid Com- "pany, under the Hands of Thirteen, or more, of the "Court of Directors of the ſaid Company; whom we "do likewiſe will and ordain to have full Power and "Authority to make ſuch Rules and Orders, for the "better Adminiſtration of Juſtice, as they from Time "to Time ſhall think fit and neceſſary; but ſuch Rules "and Orders, ſo to be made by the ſaid Mayor's Court, "ſo far as the ſame ſhall not be repugnant to any Rules "or Orders made by the ſaid Company, or their Court "of Directors as aforeſaid, ſhall nevertheleſs be in force "until the ſame ſhall be revoked or altered by the ſaid "Court of Directors, or any Thirteen or more of them, "and Notice thereof given to the ſaid Court."

That about June 1767 your Petitioner was employed by *Patrick M'Taggart*, of *Calcutta*, Merchant, as his Attorney, to recover in the Mayor's Court the Sum of 2075 *Arcot* Rupees, which was due to him upon a Bond from *Mary Morgan*, an Inhabitant of *Calcutta*; and your Petitioner, at the Requeſt of the Plaintiff, exhibited and filed a Bill of Complaint in the Mayor's Court there, in the uſual Form, on the 26th of June in that Year, againſt the ſaid *Mary Morgan*; who being ſummoned, employed *Thomas Morris*, of *Calcutta* aforeſaid, as her Attorney in that Suit; and on the 18th of Auguſt your Petitioner, by Direction of his Client, took out a Warrant to hold the Defendant to Bail, on the uſual Affidavit being made by the Plaintiff; which Warrant, on or about the 21ſt Day of Auguſt, was returned, executed by *Simeon Droz*, Eſquire, then Sheriff; who did of his own Accord, and without any Authority from the Mayor's Court, or Notice or Bail given to the ſaid Court, or to your Petitioner or his Client, voluntarily releaſe the ſaid *Mary Morgan* out of his Cuſtody, contrary to the Uſages and Cuſtoms in ſuch Caſe generally obſerved; of which your Petitioner informed the Court, and ſolicited another Warrant, in order to avoid Litigation with the Sheriff; which Motion the ſaid Court rejected, as will appear by the Record, deeming the Sheriff liable to pay the Debt; and thereupon the Plaintiff made Application to the Sheriff, and informed your Petitioner that the Sheriff was ready, on having a proper Receipt, to diſcharge the ſame: And moreover, on the 21ſt of March 1768, the following Letter was received by your Petitioner from the ſaid Sheriff;

"SIR,

"Pleaſe to acquaint me what are the Particulars of "Mr. *M'Taggart*'s Demand on Mrs. *Morgan*, and how "much the Whole amounts to.

"I am, Sir,

"Monday, "Your moſt obedient,

"21ſt March 1768." "*S. Droz.*"

"To Mr. *Whittall*."

That,

That a ſhort Time after, your Petitioner and his Client accidentally met with Mr. *Droz* at the Council Houſe at *Calcutta*, who began ſpeaking upon the Subject; when your Petitioner civilly acquainted the Sheriff, that he having, without Authority or Notice given, of his own Accord diſcharged the Defendant out of Cuſtody, your Petitioner apprehended he was become liable to the Debt; on which he anſwered, he would pay it on a proper Receipt being given to him by Mr. *M'Taggart*; and that he had taken, or would take, from the Defendant a Mortgage of a Garden to indemnify himſelf; which Mortgage, it ſince appears, was actually prepared by Mrs. *Morgan*'s Attorney, Mr. *Morris*; and in conſequence of this Converſation, the Plaintiff requeſted your Petitioner to draw up a Receipt, which he accordingly did, as follows:

" *Calcutta*, 4th June 1768.

" Received of *Simeon Droz*, Eſquire, the Sum of " Two thouſand and Seventy-five *Arcot* Rupees, " being the Principal Sum due unto me on a certain Bond executed by *Mary Morgan*; and alſo " the Sum of Two hundred and Eighty-ſix *Arcot* " Rupees and five Annas, being Sixteen Months " and Thirteen Days Intereſt on the ſaid Bond, at " the Rate of Ten per Centum per Annum, for which " a Suit is depending in the honourable the Mayor's Court, where the ſaid original Bond is filed; " and I do hereby promiſe to deliver up the ſaid " Bond uncancelled unto the ſaid *Simeon Droz*, " upon his paying me the Coſts of Suit in the ſaid " Cauſe: As Witneſs my Hand; and I do hereby " further promiſe to withdraw the Suit on Tueſday " next.

" *Pat^k McTaggart.*

And this Receipt was ſigned by the Plaintiff *Mc Taggart*; and the Sheriff ſome time afterwards paid the Money; ſince which no Inſtructions were received by your Petitioner from his Client, nor was any Motion made relative to the ſaid Suit; neither was your Petitioner acquainted, till a conſiderable Time after, that his ſaid Client had received the Sum above ſpecified; nor are the Coſts of Suit to this Day paid to your Petitioner, or to his Client, as far as he knows or believes.

That at the Opening of the Court on the 4th of Auguſt 1769, Mr. *May*, the Regiſter, read a Report of the Examiner to the Court, " That Two Witneſſes had " been examined in the Cauſe *McTaggart* againſt *Morgan*:" (A Circumſtance which indeed happened prior to the Date of the Receipt herein above recited, and they were examined by an Order of Court, by reaſon of their being about to leave *Calcutta*) Whereupon your Petitioner, as Attorney for the Plaintiff, naturally acquainted the Court, " That the ſaid Cauſe was ended: That " he had no Inſtructions to proceed, the Sheriff having, " without any Authority, releaſed the Defendant out of " Cuſtody when confined for Default of Bail upon a " Warrant, and had actually paid, or agreed to pay, the " Debt for the Defendant, as your Petitioner preſumed " the Law in ſuch Caſe obliged him to do."

Whereupon Mr. *Morris*, the Defendant's Attorney, informed the Court, " That your Petitioner had de- " ceived and impoſed upon Mr. *Droz*, and had fraudu- " lently and falſely obtained the Payment of the Sum " ſued for by Mr. *McTaggart* from Mr. *Droz*, by falſely " acquainting Mr. *Droz*, that the Suit commenced by " Mr. *McTaggart* againſt the ſaid *Mary Morgan* was " decreed by the Court, and that Mr. *Droz* was oblig- " ed to pay the Amount thereof; and that by ſuch De- " ceit uſed by your Petitioner only, Mr. *Droz* was in- " duced to pay the ſame; and that the original Receipt " was wrote as he believed, in the proper Hand-writ- " ing of your Petitioner, and ſigned by the Complain- " ant: All which he would prove to be true:" Or Words to the like Effect: Which were thereupon immediately taken down by the Regiſter, and read over to the Court: And although your Petitioner denied the ſame, or any Part thereof, to be true, except that he drew up a Receipt in Behalf of the Plaintiff Mr. *McTaggart*, and acknowledged the Converſation which paſſed between him and the Sheriff, when he told him, in the Council Houſe, that he apprehended he was become liable to the Debt, as herein above recited; notwithſtanding all this, the ſaid Mayor's Court, without further Debate, after privately conſulting one another when ſitting upon the Bench, diſmiſſed your Petitioner from acting or practiſing any longer as an Attorney of their ſaid Court.

A Copy of the Order of your Petitioner's Diſmiſſion, as the ſame ſtands upon Record, is in the following Words:

" *Calcutta*, Friday the 4th Day of Auguſt, in the " Year of our Lord One thouſand Seven " hundred and Sixty-nine.

" At a Court held;

" PRESENT,

" *David Killican*, Eſquire, Mayor,

" Meſſieurs { *Matthew Miller*, *James Lawrell*, *John Bathoe*, } Aldermen.

" *Patrick McTaggart* " againſt " *Mary Morgan*: } " The Regiſter reported, that " *John Morgan* and *Sebaſtian* " *Cordeiros*, Witneſſes for the " Complainant, are examined " by Mr. *John Holme*, the late " Examiner of this Court.

" Mr. *Richard Whittall*, the Complainant's Attorney, " acquainted the Court, that this Cauſe was ended. " Mr. *Morris*, Attorney for the Defendant, informed the " Court, that this Cauſe was yet pending, and had ne- " ver been withdrawn, which would appear by a Copy " of a Receipt exhibited in this Cauſe (the Original pray- " ed for, and admitted to be produced and proved at " Hearing of this Cauſe) That the Complainant had, " by Deception uſed, received from *Simeon Droz*, Eſ- " quire, the Principal and Intereſt of a Bond of the De- " fendant, ſued for by the Complainant in this Cauſe; " and that was without the Knowledge and Conſent of the " Defendant or her Attorney at Law. Mr. *Morris* fur- " ther informed the Court, That the ſaid original Re- " ceipt is wrote, as he believes, in the proper Hand- " writing of the Complainant's Attorney at Law, and " ſigned by Complainant himſelf. The Complainant's " Attorney, the ſaid *Richard Whittall*, acknowledging " the ſame to be an exact Copy of the Receipt drawn " up in his own Hand-writing, and ſigned by his Cli- " ent, whereby he engages to Mr. *Droz* to withdraw " this Suit on the enſuing Court Day; which the ſaid " Attorney Mr. *Richard Whittall* not only wilfully neg- " lected to do at the next Sitting of the Court, but has " ſuffered the Suit to remain depending in Court to this " Day. The Court, on due Conſideration of this Mat- " ter are unanimouſly of Opinion, That the ſaid *Richard* " *Whittall*'s Method of obtaining the Sum of the " ſaid *Simeon Droz* was an irregular Proceeding, as no " Decree having then paſſed in Court in favour of his " Client's Demand; that his neglecting to inform the " Court of his having received the ſaid Sum of the " ſaid *Simeon Droz*, and alſo neglecting to deſire the ſaid " Suit then depending to be withdrawn, agreeable to his " Client's Obligation to the ſaid *Simeon Droz* on Receipt " of ſaid Sum, is a manifeſt Abuſe of his Duty as an " Attorney of this Court, an unjuſtifiable Procedure " with the ſaid *Simeon Droz*, and an Inſult to the Au- " thority of this Court; and as the ſaid *Richard Whittall* " has, in the Courſe of his Tranſactions of the Buſineſs " of his Office, frequently merited and received the ſe- " vere

" vere Reprehenſions of this Court, and as it is too evi-
" dent that their Admonitions have had no Weight in
" bringing him to a proper Senſe of his Duty in the
" Diſcharge of his Office of Attorney of this Court.
" The Court are now of Opinion, that he no longer
" deſerves their Indulgence, and do accordingly diſmiſs
" him from acting any longer as an Attorney of this
" Court.
" Auguſt 14th 1769. " A true Copy.
" *J. May*, Regiſter."

That before the Court adjourned, your Petitioner applied to the Court, and to their Regiſter, for Copies of all the Minutes and Proceedings againſt him, herein above recited, which however both the Court and Regiſter thought fit to refuſe. And on the 22d of Auguſt your Petitioner did, by his Attorney, Mr. *George Sparks*, preſent a Petition to the Mayor's Court, praying for Copies of the above-ſaid Minutes and Proceedings, to be properly authenticated under the Seal of the Court: But the Court would only grant Copies of the Order of Diſmiſſion, ſigned by the Regiſter, and would not ſuffer the ſame to be authenticated under the Seal of the Court; abſolutely refuſing to grant Copies of the Minutes mentioned in the ſaid Petition, on which he had been actually diſmiſſed: So that no Part of ſuch Minutes appear on Record. Your Petitioner, a little time after, telling the Regiſter, that at ſome future Period he would be called upon to produce the ſaid Minutes, was anſwered by the Regiſter, " That they were not in being."

In conſequence of the above-mentioned Proceedings, and the bad State of Health your Petitioner was then in, he applied to the Governor and Council at *Calcutta* for Leave to return to *England*, and embarked on board the *Anſon*, one of the Ships employed in the Service of the ſaid honourable the United Company; and being arrived in *England*, hopes to obtain that Satisfaction, which his Caſe requires, from this honourable Court.

Your Petitioner therefore hopes, from the Juſtice of his Caſe alone, that this honourable Court will afford him an Opportunity of laying before them the Proofs of what your Petitioner hath herein ſet forth; and that this honourable Court will be pleaſed to reverſe the ſaid Order of Diſmiſſion, and reinſtate your Petitioner in his Office of one of the Attornies of the honourable the Mayor's Court at *Calcutta*; for the following

REASONS.

Firſt, Becauſe your Petitioner, having been duly admitted and ſworn an Attorney of the Mayor's Court at *Calcutta*, he preſumes he had a Freehold in his Place, and conſequently could not be legally diſmiſſed, without a proper and ſufficient Complaint of ſome Miſbehaviour in him, verified upon Oath, with a proper and ſufficient Time allowed him for making his Defence; which was not obſerved; but the ſaid Court proceeded to diſmiſs him, without any Charge properly exhibited againſt him, or verified by Oath; without any Time allowed him for making his Defence; without any Proof whatſoever; and without any ſufficient Cauſe alledged.

Secondly, Becauſe the Reaſons given in the Order of Diſmiſſion, if true, (which, on the contrary, your Petitioner does not admit) contain no legal Cauſe of Removal or Diſmiſſion of your Petitioner; for it appears only, that your Petitioner acted as his Duty to his Client required; and if any Deception was uſed to the ſaid Mr. *Droz*, the Order ſtates, that that Deception was not uſed by your Petitioner, but by his Client, the Complainant in the ſaid Cauſe; which Charge againſt the Complainant your Petitioner by no Means admits. But inſiſts, as the Truth is, that no Deception whatever was uſed by your Petitioner or his Client to the ſaid Mr. *Droz*; and as to the Charge in the ſaid Order againſt your Petitioner, for not informing the Court, that the ſaid Complainant had received the ſaid Sum of Money of Mr. *Droz*, your Petitioner doth aver, That he was not, directly or indirectly, authorized by his Client to withdraw the Suit; nor were the Coſts of Suit paid either by his Client or the Sheriff; and no Expences whatever accrued to either Plaintiff or Defendant, nor to the ſaid *Simeon Droz*; and no Perſon whatever was prejudiced on that Account.

Thirdly, For that in the ſaid Order of Diſmiſſion, the Cauſes for which he is therein ſaid to have merited and received the ſevere Reprehenſions of the ſaid Court are not aſſigned, and which your Petitioner humbly inſiſts ought to have been done, in order to enable the ſaid Company to form a competent Judgment thereof; and that the Silence of the ſaid Order, in this Reſpect, carries with it this plain Inference, either that no ſuch Cauſes ever exiſted, or that the ſame were ſo trivial or groundleſs as not to bear Examination.

And your Petitioner ſhall ever pray, &c.

London,
1ſt March 1771. *Richard Whittall.*

To the honourable the Court of Directors of the United Company of Merchants of *England* trading to the *Eaſt Indies*.

The Memorial of *Alexander Jephſon*, late of *Bengal*, Merchant, but now of *London*,

Sheweth,

That your Memorialiſt, in the Year 1762, went to *Bengal* under Free Merchants Covenants, by your Permiſſion granted in that Year; and during his Reſidence there, and in the Year 1766, he married Mrs. *Gallopine*, Widow and Executrix of the late *Peter Gallopine*, of *Calcutta*, whoſe Eſtate your Memorialiſt found in great Confuſion, and large Demands againſt it; and your Memorialiſt examined and peruſed his Books of Accounts with as much Care and Attention as they would admit of, they having been very irregularly kept, and no Balance of his Caſh Book having been ſtruck for ſome Years.

That it appeared to your Memorialiſt, on ſuch Examination, that it was impoſſible any Judgment could be formed of his Affairs by the State of the Books at the Time of his Death; although it was cruelly reported that Mr. *Gallopine* had died worth Money, which Report has been of great Detriment to the Creditors of the Eſtate, as well as to your Memorialiſt; for upon making up the Accounts of the ſaid Eſtate, your Memorialiſt found the ſame greatly inſolvent, to the Amount of near a Lack of Rupees; and in conſequence of there not being ſufficient Aſſets to ſatisfy all the Creditors on the Eſtate, your Memorialiſt, and his Wife as Executrix, had ſeveral Suits commenced againſt them in the Mayor's Court at *Calcutta*.

That in the Year 1767 your Memorialiſt and his Wife intended to come to *England*, and had engaged their Paſſage, but were prevented by the Mayor's Court, who called upon your Memorialiſt to give Security, on leaving the Country, for the Amount of all the Debts and Demands on Mr. *Gallopine*'s Eſtate; alledging, that as the Executrix had paid ſeveral Debts in full, ſhe ought to pay the Remainder, or make an equal Dividend of the Eſtate, and that ſo much as was overpaid of what the Dividend would have amounted to, muſt be paid out of her own ſeparate Eſtate: To this your Memorialiſt anſwered, in Behalf of the Executrix, that ſuch Debts as were paid were juſt Demands and not diſputed, and were paid by her as they were demanded, *before any Suits were commenced*, and *before it was known that the Eſtate was inſolvent*, and *on a Suppoſition that there would be ſufficient Aſſets to anſwer the whole Demands on the ſaid Eſtate*: Your Memorialiſt alſo acquainted the Court, that *there was a large Sum of Money due to the Executrix on Account of her Marriage Settlement with Mr.* Gallopine, *which was her own pro-*

per

per Money, and ſettled upon her before her Intermarriage with Mr. Gallopine, *and veſted in the Hands of Truſtees, which Mr.* Gallopine *afterwards poſſeſſed himſelf of, by being Attorney for One of the Truſtees, without the Knowledge or Conſent of the Executrix, and thereby your Memorialiſt became the greateſt Creditor: That, as all the Effects had been accounted for, which came to the Hands of the Executrix and your Memorialiſt, their demanding ſuch Securities from your Memorialiſt on an inſolvent Eſtate was unjuſt and contrary to Law,* and therefore your Memorialiſt refuſed to comply with giving ſuch Securities: The Court then obliged your Memorialiſt to make an Affidavit in Court, that your Memorialiſt would ſtay another Year for the Satisfaction of the Creditors, which your Memorialiſt was compelled to comply with, or he would have been ſent to Priſon; which Compulſion has been a great Expence and Loſs to your Memorialiſt.

The Court then promiſed they would hear the Cauſes in the Courſe of the Twelve Months, and that your Memorialiſt ſhould not be detained any longer on Account of theſe Affairs.

That your Memorialiſt gave public Notice for all Perſons having Demands on the ſaid Eſtate to make them on or before the 1ſt of September, that your Memorialiſt might not be prevented coming to *England* the next Year; and, as it appeared the Banyan, who had the Management of Mr. *Gallopine*'s Affairs in his Lifetime, had not given in proper and clear Accounts, and had aſſured the Executrix that *there would be ſufficient Aſſets to pay all the Debts on the Eſtate, beſides her own Money due by virtue of the Settlement,* your Memorialiſt, ſuſpecting him guilty of ſome Fraud, cauſed a Bill to be filed againſt him for the Diſcovery of the Effects, and alſo to ſatisfy the Creditors, who ſtill could not be perſuaded that the Eſtate was inſolvent, though your Memorialiſt filed his Account of the Eſtate in the Mayor's Court in October; and your Memorialiſt afterwards delivered in all the Books, Papers, and Accounts, belonging to the ſaid *Peter Gallopine*'s Eſtate, to the Regiſter of the Mayor's Court, by Order of the Court, for the Inſpection of the Creditors.

That the next Year, in February 1768, your Memorialiſt was preparing to come to *England*; when ſeveral of the Creditors, who then had Suits depending in the Mayor's Court, filed a new Bill againſt the Executrix and your Memorialiſt; and though they made the Debts amount to about 25,000 Rupees, they drew out an Account of what a Dividend would produce, and again demanded a Security from your Memorialiſt of about 78,000 Rupees.

That your Memorialiſt had often attended the Court in the Courſe of the Twelve Months, and acquainted them that it was his firm Intention to leave *Bengal* that Seaſon, and preſented ſeveral Petitions, requeſting they would finiſh the Affairs, agreeable to their Aſſurances of laſt Year; alſo of his having taken a Paſſage on Board the *Northington*, Captain *Sealy*, who was to ſail the latter End of February or Beginning of March, in order to bring them on to a Concluſion, as your Memorialiſt found he could be of no further Service to the Eſtate, and his own Affairs requiring his Preſence in Europe, beſides that his Health had been much impaired: And upon this Bill being filed on the 19th of February 1768, a few Days only before your Memorialiſt was to embark, the Court iſſued out a Warrant, called a Ne exeat Regnum, which was in the Words following:

" By the honourable the Mayor's Court at *Calcutta* at *Fort William* in *Bengal:*

" To the Sheriff of *Calcutta* aforeſaid, and the " Diſtrict thereof, Greeting:

" Becauſe we have received certain Intelligence that " *Alexander Jephſon* and *Philadelphia* his Wife, who is " Widow and Executrix of *Peter Gallopine*, late of *Calcutta* aforeſaid, Merchant, deceaſed, propoſe immediately to depart out of the Juriſdiction, or out of the Reach of the Proceſs of this Court, towards Parts beyond Seas, to the very great Damage of this Court, and of the Suitors of this Court; and this Court being willing and deſirous to prevent the ſame, you are commanded by this Court, that without any Delay you make the ſaid *Alexander Jephſon* and *Philadelphia* his Wife perſonally to come before you, and find ſufficient Bail, under a certain Penalty, by you to be reaſonably impoſed, for which they will anſwer to this Court, that they or either of them ſhall not preſume or attempt to depart towards Parts beyond Seas, or out of the Juriſdiction, or out of the Reach of the Proceſs of this Court, without the ſpecial Licence of this Court, in Contempt or to the Prejudice or Damage of this Court, or of the Suitors thereof; and if this they ſhall refuſe to do before you, then do you immediately commit the ſaid *Alexander Jephſon* and *Philadelphia* his Wife to the Priſon of *Calcutta* aforeſaid, in the ſame to be kept in cloſe Cuſtody, until they do this voluntarily; and when you have ſo taken ſuch Bail or Security, do you certify this Court thereof clearly and diſtinctly, under your Seal, at the ſame time returning this Writ to this Court.—Given under the Hands and Seals of *Cornelius Goodwin*, Eſquire, Mayor, and of Mr. *David Killican*, one of the Aldermen of *Calcutta* aforeſaid, and under the Seal of the ſaid Court, this Nineteenth Day of February, in the Year of our Lord 1768.

(Signed)

" *Cornelius Goodwin*, Mayor. (L. S.)

" *David Killican*, Alderman." (L. S.)

" (L. S.) *John Home*, Regiſter.

" Take good Bail for Current Rupees Seventy-eight thouſand Six hundred Forty-four, and Four Annoes, and One Pice."

This Proceeding your Memorialiſt looked upon as illegal, and would not comply with; in conſequence of which your Memorialiſt was arreſted by the Sheriff, by virtue of the above Warrant, and committed to Priſon, without being allowed Twenty-four Hours to procure Bail.

Your Memorialiſt immediately applied to the Governor and Council of *Calcutta* for Redreſs, as per the following Letter:

" To the honourable *Harry Verelſt*, Eſquire, Preſident " and Governor, and the &c. Council of *Fort William*.

" Honourable Sir, and Sirs,

" I beg leave to inform you, that by virtue of an " illegal Warrant iſſued by the honourable the Mayor's " Court, under the Hands and Seals of *Cornelius Goodwin*, Eſquire, Mayor, and Mr. *David Killican*, one of " the Aldermen, I am this Day committed a cloſe Priſoner to the Jail of this Town, which puts me under " the diſagreeable Neceſſity of requiring your immediate Protection, as an Inhabitant of this Settlement, " under the Protection of the honourable Company, as " a Free Merchant, and likewiſe as a Subject of the " King of *Great Britain*, that I may be properly redreſſed, and proceed to *England* in the *Northington*, " Captain *Sealy*, agreeable to the Permiſſion you have " been pleaſed to give me.

" I am, with the greateſt Reſpect,

" Honourable Sir, and Sirs,

" Your moſt obedient Servant,

" In the Jail of *Calcutta*, (Signed)

" 23d February 1768. " *Alexander Jephſon.*"

But they informed your Memorialiſt, that nothing but Decrees regularly appealed from, were cognizable by them, as per the following Letter:

" To

"To Mr. *Alexander Jephson.*

"SIR,

"I am directed by the honourable the President and "Council to acknowledge the Receipt of your Letter "of this Date, and to acquaint you in reply, that "your Application to them can only be as Governor "and Council, or as a Court of Appeals; in the lat-"ter Case, nothing but Decrees in the Mayor's Court, "regularly appealed through all the Forms, are cog-"nizable by them: In the former Case, as the Mayor's "Court, a King's Court of Record, is no ways de-"pendant on them in their judicial Capacity, nor no "ways answerable for their Proceedings, they, as a "Governor and Council, have no Right to interfere, "even in an illegal Act.

"I am, Sir,

"Your most humble Servant,

"*Fort William*, (Signed)

"23d February 1768. *Simeon Droz*, Secretary."

That the Attorney for your Memorialist, during such Confinement, waited several Times on Mr. *Droz*, the Sheriff, and asked what Bail was required for the Enlargement of your Memorialist and his Wife, who sometimes referred him to the Court, sometimes to the Plaintiffs, and sometimes to the Mayor.

That your Memorialist's Attorney then informed *Cornelius Goodwin*, Esquire, Mayor, and Mr. *Droz*, the Sheriff, he was come to deposit the 78,000 Rupees, the Sum marked in the Writ, in the Company's Treasury, or any other Sum which should be required; but they absolutely refused to accept of such, or any other Security whatsoever.

That the said *Cornelius Goodwin*, in the Course of the Proceedings against your Memorialist in the said Mayor's Court, did frequently declare, that your Memorialist should be detained in the Country; and when your Memorialist's said Attorney stated to the Court the Illegality of such Proceedings, and that they were not agreeable to the Laws of *England*, he the said *Cornelius Goodwin* declared, *That they had nothing to do with the Laws of* England *there; that the Laws of* England *were never made for them; and declared, he would not so much as hear the Laws of* England *named while he sat upon that Bench*: That the said *Cornelius Goodwin*, Mayor, and *David Killican* and *John Levett*, Two of the Aldermen, had a Conversation with the Sheriff; and your Memorialist's Attorney waited upon the Sheriff, who informed him, that your Memorialist would be released on giving Security for the Money: Whereupon your Memorialist's Attorney, by order of your Memorialist, offered Mr. *Williamson* to be Security, who was then accepted of; but the next Morning the Mayor informed your Memorialist's Attorney, that the Sheriff would not accept of any Security, without an Order of Court, for the Enlargement of your Memorialist and his Wife.

That a Court was then summoned (1st March) at which was was present the Mayor, and Messrs. *Lear*, *Killican*, *Catar*, and *Levett*, Alderman, when Bail was again offered by your Memorialist's Attorney; and Mr. *Woodward*, one of the Aldermen, declared in open Court he would be Security for the 78,000 Rupees, which was refused: Whereupon your Memorialist's Attorney and Mr. *Woodward* then asked what Bail was required; but the Court would fix on no Sum; and said *Bail would not be taken, as other Suits and Demands might afterwards be made on the Estate*, and *that nothing but your Memorialist's Presence in Person, to answer the Causes depending in Court, would be satisfactory*; and your Memorialist received a Letter from the Sheriff to that Purpose (a Copy of which is as follows:)

To Alexander Jephson, Esquire.

"SIR,

"I have received your Note, and am to acquaint "you in reply, that the Court has acquainted me "nothing but your Presence, and that of Mrs. *Jephson*'s, "to answer in Person to the several Causes depending "in Court, can be satisfactory to them: In short, I am "not, nor cannot take Notice of any thing for your "Enlargement, but a special Authority from the Court, "directing me to release Mrs. *Jephson* and you. It "gives me much Pain to be obliged to conform to "Orders of so severe a Nature.

"I am, Sir,

"Your most humble Servant,

(Signed)

"1st March 1768. *Simeon Droz*, Sheriff."

On Receipt of which Letter your Memorialist immediately wrote to the Mayor as follows, but received no Answer thereto.

"To *Cornelius Goodwin*, Esquire, Mayor.

"SIR,

"I have just now received a Note from Mr. *Droz*, "that he cannot release me on any Account, without "an Order from you or the Court: Mr. *Thomas Woodward* and Mr. *William Harwood* will be my Security, "to answer to the Decrees against Mr. *Gallopine*'s "Estate, and this is what I understand is all the Court "want; therefore, Sir, I desire you will send Orders "to Mr. *Droz* to release me, on these Gentlemen's "becoming my Security, or let me know what I am to "do, or what is further wanted of me: Those Gen-"tlemen desire to know when you will be at Home, "and they will wait on you to justify as my Security. "I request your immediate Answer,

"And am, Sir,

"Your most humble Servant,

"*Calcutta*, (Signed)

"March 1st 1768. *Alexander Jephson.*"

Your Memorialist was therefore to consider himself as a Prisoner for Life, as the Court might always make the same Plea as the present, *That other Suits and Demands might afterwards be made on the Estate*: And as your Memorialist was conscious he had done his Duty in the Management of the Estate; and that these Proceedings were contrary to the regular Course of Law and Justice; and that your Memorialist had no Hopes of ever being redressed in *India*; and that, by a Continuance there under these cruel Circumstances, it might put a Period to the Life of your Memorialist, who only wanted Justice and Equity to take place: Therefore your Memorialist, having given his Bond to the Sheriff for the Liberty of his House, on the 2d of March left his House, and got into his Boat, with Intent to go on board the *Northington*, having the Governor and Council's Permission, and his Baggage sent on board; but on his Way to the Ship in the River, and near to *Ingillee*, the next Day, the 3d of March, in the Evening, your Memorialist's Boat was boarded by a Military Serjeant and Soldiers, with fixed Bayonets, Pistols, and other Arms; also the Sheriff's Officer with the Silver Oar, who produced the Orders of the Governor and Council to Captain *Sealy*, and all Commanders under the English Protection (a Copy of which Order is as follows:)

"Mr. *Alexander Jephson* and *Philadelphia* his Wife,

"having fled from Justice, in Defiance of the "Laws of the Land, I am directed by the ho-"nourable the President and Council to acquaint "you, that you are on no Account to receive "them on board your Ship; and if they are on "board, you are immediately on Receipt of this "to deliver them up to the Sheriff's Officer.

"By Order of the honourable the President "and Council.

(Signed)

"*Fort William*, *Edward Baber*,

"the 2d March 1768. Assistant Secretary."

And

And in this Manner your Memorialiſt and his Wife were forced back to *Calcutta*, and immediately committed cloſe Priſoners by the Sheriff; and your Memorialiſt was thereby deprived of going in the *Northington*, which was a very great Loſs to your Memorialiſt and his Affairs.

Your Memorialiſt was ſurprized to find the Governor and Council ſhould iſſue out ſuch Orders, after their Anſwers to your Memorialiſt on theſe Affairs; and your Memorialiſt addreſſed them again during Confinement, by Letters dated the 7th and 14th of March, and laid the Caſe before them; alſo requeſted ſuch Letters might be forwarded to this honourable Court; to which your Memorialiſt received the ſame Anſwer as before.

Your Memorialiſt and his Wife remaining in Priſon, many Applications were made to the Court, the Mayor, and Sheriff, for their Enlargement, as there was only One Ship more, the *Admiral Pococke*, Captain *Riddle*, to be diſpatched that Seaſon; when the Court at laſt thought proper to enlarge your Memorialiſt, on the 18th of March, *on giving the ſame Bail which he had offered before, but which was refuſed*, and Security Bonds to anſwer the Monies due to the Eſtates of ſeveral deceaſed Perſons, to ſome of whom Mr. *Gallopine* was Executor, and to others Adminiſtrator.

In conſequence of theſe Proceedings, your Memorialiſt, who together with his Wife are now in *England*, was obliged to leave his Effects in *Bengal* in the Hands of his Bail, for their Indemnification; and having (previous to the iſſuing the Ne exeat Regnum) taken his Paſſage on board the *Northington*, your Memorialiſt forfeited his Paſſage Money, which he had actually paid, and which amounted to near £. 500. although your Memorialiſt and his Wife came Home in another Ship (the *Pococke*.)

Your Memorialiſt, ſince his Arrival in *England*, has employed an eminent Attorney to draw up the Caſe, and had the then Attorney General, Mr. *De Grey*, and Sir *Fletcher Norton*'s Opinion thereon; who declare the Ne exeat, and the Proceedings of the ſaid Mayor's Court, to be illegal, arbitrary, and moſt oppreſſive; whoſe Opinions your Memorialiſt is ready to lay before this honourable Court, when called for; alſo, all the other original Letters and Papers relative to theſe Proceedings; and alſo is ready to verify the above Charges by Affidavits, or in ſuch other Manner as your Honours ſhall direct.

Your Memorialiſt moſt humbly prays your Honours to take his Caſe into Conſideration; and that an Enquiry may be had into the Conduct and Proceedings of *Cornelius Goodwin*, the late Mayor, and the ſeveral other Aldermen of the Mayor's Court at *Calcutta*, whoſe Conduct, as Judges thereof, have been moſt arbitrary and oppreſſive in the Courſe of the Proceedings againſt your Memorialiſt; and to order Home the ſaid *Cornelius Goodwin*, late Mayor, together with *David Killican*, Alderman, and *Simeon Droz*, the Sheriff, who have been moſt active in oppreſſing and injuring your Memorialiſt, in order to anſwer here for the ſame; foraſmuch as your Memorialiſt cannot hope for any Redreſs in the Premiſes in the Mayor's Court at *Calcutta*, and cannot commence any Suit againſt them here whilſt they are Abroad; and that the Bail which your Memorialiſt was compelled to give to the ſaid Court, for all Demands made upon the Eſtate of the ſaid *Peter Gallopine*, deceaſed, who being inſolvent, and your Memorialiſt the greateſt Creditor, may be ordered to be diſcharged, in order that he may be enabled to recover his Effects from *Bengal*; and to grant ſuch further Relief to your Memorialiſt as to your Honours ſhall ſeem meet.

And your Memorialiſt will ever pray, &c.

London,
March 1771. *Alexander Jephſon.*

Extract from the General Letter to *Bengal*, dated 3d May 1771, per *Lord Holland* and *Britannia*.

Par. 6. A Petition having been preſented to us by Mr. *Richard Whittall*, late one of the Attornies of the Mayor's Court at *Calcutta*, and diſmiſſed from his Office by an Order of the ſaid Court, dated the 4th Auguſt 1769;

7. We conſidered the Merits of the ſaid Petition, and directed a Caſe to be ſtated thereon, for the Opinion of Mr. *Sayer*, the Company's ſtanding Counſel; which Opinion is to the following Effect:

"The Diſmiſſion of Mr. *Whittall*, from acting as an "Attorney of the Mayor's Court, appears, from "Mr. *Whittall*'s Caſe, to be an Order made in "a Cauſe, conſequently may be appealed from; "and ought to be heard by the Governor and "Council; but it is not in the Power of the "Directors, of themſelves, to reverſe any Or"der made in a Cauſe. It is not only adviſeable, "but in my Opinion neceſſary, for the Direc"tors, in their General Letter to the Governor "and Council, to ſtate their Thoughts of Mr. "*Whittall*'s Diſmiſſion, as to that Part of the "Order that declares, without ſpecifying any "Particulars of the bad Conduct Mr. *Whittall* "was guilty of, Which, *in the Courſe of his "Tranſactions of the Buſineſs of his Office, fre"quently merited, received the ſevere Reprehen"ſions of the Court.*—Such general Charges of "Miſbehaviour, without Facts, are very groſs, "and unbecoming a Court of Juſtice, and have "more the Appearance of private Reſentment "than public Good; eſpecially from a Court "whoſe Orders may be reverſed by Appeal. "The Directors ſhould recommend to the Go"vernor and Council to admit the Appeal, and "act therein as the Juſtice of the Caſe ſhall "require."

8. Mr. *Whittall* now proceeds to *Bengal*, on the Ship *Lord Holland*, in order to preſer to you his Petition of Appeal; which we recommend to you to receive, and to take the ſame into ſerious Conſideration, not doubting but he will receive at your Hands all the Juſtice which his Caſe requires; at the ſame time we do not mean to bias or prejudice your Judgment in the Courſe of this Proceeding.

10. We tranſmit you herewith the Memorial of *Alexander Jephſon*, on the Behalf of himſelf and *Philadelphia* his Wife, lately preſented to us, complaining of the moſt cruel Injuſtice done him by the Mayor's Court at *Calcutta*, and your Refuſal of Redreſs, upon his Complaint exhibited to you, by way of Appeal againſt that Injuſtice.

11. Common Senſe ſuggeſts, that in the Caſe of an Executor, he ought never to be held to Bail, but where there is the fulleſt Proof, not only of the Debt claimed to be due, but that he is poſſeſſed of Aſſets belonging to the deceaſed, applicable to the Diſcharge of ſuch Debt, which he wilfully withholds, or which are in Danger of being ſquandered away; much leſs ought an Executor to be put into Priſon, or held to Bail, either upon a Ne exeat Regno, or any other Proceſs, when it appears upon his Oath, either upon an Inventory delivered in, or his Anſwer to a Bill filed againſt him for Payment of the Demand, that the Eſtate of his Teſtator is inſolvent; in ſuch a Caſe it is not to be conceived, that the moſt erroneous Judgment could ſuggeſt ſuch Proceedings as have been put in Practice, againſt Mr. *Jephſon*.

12. Equally abſurd is it for you to entertain Doubts of receiving Appeals againſt the Interlocutory Orders or Sentences of the Mayor's Court, in Caſes depending before them, becauſe they are not complete Judgments or Decrees; every Order made by a Court of Juſtice is a Sentence or Decree within the Meaning of our Char-

ter of Juſtice, and there is not a Syllable in it that can lead you to ſuppoſe, that only final Judgments or Decrees were meant to be the Subjects of Appeal. In this Kingdom, it is every Day's Practice to ſee Appeals lodged in the Houſe of Lords, and at the Council Board, againſt Interlocutory Orders of the Courts of Chancery of *England* and *Ireland*, and of the Courts of Juſtice in the King's Dominions Abroad, in numberleſs Inſtances, where there is not the leaſt Deciſion upon the Merits; frequently upon the Competency or Admiſſibility of Witneſſes, before 'tis poſſible to know what Evidence they would give, or how far, when given, it would affect the Cauſe; often upon Orders for Trials at Law, or new Trials, the Event whereof cannot be foreſeen.

13. The Facts, ſtated in the Memorial laid before us, are of ſo extraordinary a Nature, and the Treatment Mr. *Jephſon* and his Wife received, ſeemed to us ſo big with Oppreſſion and Injuſtice, that before we could judge what was fitting to be done thereon, we thought it adviſeable to lay the whole of the Proceedings before Mr. *Sayer*, the Company's Counſel, for his Opinion; which we tranſmit to you herewith, together with the Opinions of Sir *William De Grey*, the preſent Chief Juſtice of His Majeſty's Court of Common Pleas, and of Sir *Fletcher Norton*, formerly His Majeſty's Attorney General, and now Speaker of the Houſe of Commons, on Mr. *Jephſon*'s Caſe.

14. It is with much Concern and Indignation we obſerve our Courts of Juſtice proſtituted to ſuch Purpoſes, as muſt carry with them not only an indelible Reproach to the Courts themſelves, but to that Government by which they were inſtituted; and that we may entirely acquit ourſelves of giving the leaſt Countenance to ſuch illegal Acts, we enjoin you immediately to receive Mr. *Jephſon*'s Appeal, whenever he ſhall preſent the ſame; that you enquire ſtrictly and minutely into all the Circumſtances of his Complaints, and cauſe full and ample Juſtice to be done therein.

15. After having thus expreſſed our Abhorrence of Proceedings, carrying on the Face of them ſuch evident Marks of Oppreſſion, we truſt that you will in future prevent any further Complaints of this Nature againſt yourſelves; and that on the preſent Occaſion you will, without Favour or Affection, put in Execution the Advice of our Counſel, if ſatisfactory Evidence can be obtained of ſuch inſolent Declarations being uttered from the Bench, as are laid to the Charge of thoſe ſitting upon it, to adminiſter Juſtice under the Laws of *England*, and thoſe Laws only.

Mr. *Sayer*'s Opinion.

Mr. *Sayer* is deſired to peruſe the Memorial of Mr. *Alexander Jephſon*, left herewith; and his Opinion is deſired.

Query 1ſt. Whether the Ne exeat Regno, granted by the Mayor's Court againſt Mr. *Jephſon* and his Wife, was legal; and eſpecially, as it appears they were Executors of an inſolvent Eſtate, and that the ſame iſſued without any Proof before the Court to warrant ſuch a Proceeding?

Anſwer. I have read the Memorial of Mr. *Alexander Jephſon*; and if there is no Reaſon to doubt the Facts therein contained, the Ne exeat Regno is not only illegal, but the Proceedings relative to Mr. *Jephſon* and *Philadelphia* his Wife, under it, are not founded in Juſtice, but in Wickedneſs and Outrage. I am ſatisfied in my own Mind, that neither Mr. *Cornelius Goodwin*, the Mayor, nor Mr. *David Killican*, the Alderman, who ſigned the Order of the 19th February 1768, for the committing of Mr. *Jephſon* and Wife, without the Name of a ſingle Complainant, could conſider it as a regular Proceeding in a Court of Juſtice, but as an Act of Power, for the Gratification of their private Malice and Reſentment.

Query 2d. If the iſſuing this Writ was illegal, under the Circumſtances of this Caſe, ought not the Preſident and Council to have admitted and received the Complaint made by Mr. *Jephſon*, by way of Appeal from the Order of Court by which the Writ iſſued, which it appears they declined doing; and whether they ought not now ſo to do, and give the Party Relief? And, upon the whole, what can the Court of Directors do in this Matter, on Mr. *Jephſon*'s Behalf, and what is adviſeable for them to do, to prevent ſuch illegal Practices for the future?

Anſwer. The Preſident and Council ought to have admitted and received the Complaint made by Mr. *Jephſon*, by way of Appeal, and reverſed every Proceeding relating to this illegal Ne exeat Regno; but ſo far were they from ſo doing, that, except the Proceedings of the Mayor's Court, nothing could be worſe than their Anſwer to Mr. *Jephſon*, of the 23d February 1768, ſigned *Simeon Droz*, Secretary; and their Order to the Captain of the *Northington*, of the 2d March 1768, ſigned *Edward Baber*, not to receive Mr. *Jephſon* and his Wife on board, but immediately deliver them to the Sheriff. Such Courts of Juſtice are not only diſgraceful to the *Eaſt India* Company, but the Nation; and if the Company does not reſcue the Inhabitants in their Settlements from ſuch Outrage on their Properties, under the Maſk of Juſtice, *Bengal* will be deſerted.

I truſt there are Men better qualified for Judges, to be found at *Bengal*, than either Mr. *Goodwin* or Mr. *Killitan*; and a very legal and fair Opportunity offers itſelf of removing one or both of them from the Seat of Juſtice, which they have ſo ſhamefully diſgraced.

Mr. *Jephſon*'s Memorial ſtates as a Fact, That the Proceedings were complained of to the Court as illegal, and not agreeable to the Laws of *England*; *and that Mr.* Cornelius Goodwin *declared, they had nothing to do with the Laws of* England *there*; *that they were never made for them, and declared, that he would not ſo much as hear the Laws of* England *named, while he ſat upon the Bench.*

If it can be plainly proved, that Mr. *Goodwin*, Mr. *Killican*, or any other of their Aſſociates, the Judges of the Mayor's Court, uſed, ſitting in Judgment, theſe Words, or Words to the like Effect, they ought to be removed from being Judges of the Court; and upon a Complaint in Writing in ſome Perſon's Name, exhibited againſt Mr. *Goodwin*, or any other of the Judges, charging the Fact above ſpecified, in Writing, and a reaſonable Time given to him or them to make their Defence, and being ſummoned for that Purpoſe, if the Fact is proved upon them by at leaſt *Two Witneſſes*, they may legally, and ought, for the Sake not only of common Juſtice, but common Decency, to be diſcharged from being Judges of the Mayor's Court, and if poſſible, by appointing other Judges, prevent the Juſtice of that Country from being ſo ſcandalouſly adminiſtered.

Copy of Lord Chief Juſtice *De Grey*'s Opinion.

There is ſo much Irregularity, Illegality, and Oppreſſion in this Story, that I ſcarce know how to believe the Parties concerned in tranſacting it would admit it to be true. I think ſeveral of the Decrees as ſtated are erroneous, and might be appealed from, the Principle of Law miſtaken, ſome of the Orders of the Court unjuſt, and the Ne exeat illegal. If any of the Parties are in *England*, Actions might be brought againſt them for their Parts of the Tranſaction, as far as they were illegal; but before a preciſe Remedy can be pointed out, it would be neceſſary to ſee the particu-

lar

lar Proceedings, and to know the Facts with Accuracy, and how far they can be brought home to any Perſon now in *England*.

An Appeal from this or that Order or Decree, or a Petition for Leave to appeal, would not give a full and adequate Relief, and would be attended with great Expence.

The *India* Company are ſo deſirous of eſtabliſhing a free Courſe of Juſtice in their Settlements, that if the Matter is as ſtated, I cannot but think a Memorial to them, for a Reſtitution and Satisfaction, might produce a completer Remedy than a Proceſs at Law.

Copy of Sir *Fletcher Norton*'s Opinion.

I think there may be Caſes, where it may be legal to detain a Perſon in *India*, and to iſſue Writs of the Nature with the preſent; but upon this State of Facts, all the Proceedings againſt Mr. and Mrs. *Jephſon* ſeem to be illegal, arbitrary, and moſt oppreſſive; and if there is any Doubt of obtaining Redreſs by the ordinary Courſe of Proceedings in this Country, it may be adviſeable to bring the whole hither by Appeal, or by way of criminal Complaint againſt the Mayor and others, who have been Actors in theſe Oppreſſions.

Fort William, 3d January 1772.

At a Conſultation; PRESENT,

The honourable *John Cartier*, Eſquire, Preſident.

Samuel Middleton, *William Alderſey*, *Philip M. Dacres*, *Thomas Lane*, } Eſquires.

Meſſrs. *Reed* and *Jekyll* abſent.

The Board being met according to Appointment, to examine into the Charge made againſt Mr. *Cornelius Goodwin*, by Mr. *Jephſon*, in his Memorial to the honourable the Court of Directors; and the ſeveral Perſons ſummoned being in waiting;

Mr. *Levett*, one of the Aldermen, is called in, and interrogated as follows:

Did you hear, or were you informed, during the Courſe of Mr. *Jephſon*'s Suit, that Mr. *Cornelius Goodwin*, as Mayor of the ſaid Court, on a Repreſentation being made by Mr. *Jephſon* or his Attorney, that the Proceedings of the Court were contrary to the Laws of *England*, did reply, That they had nothing to do with the Laws of *England* there; that the Laws of *England* were never made for them; and did declare, that he would not ſo much as hear the Laws of *England* named, while he ſat upon that Bench; or did you hear him utter Words to that Effect?

In reply to which Mr. *Levett* declares, That, to the beſt of his Remembrance, he never heard ſuch Words, or any Words to that Purport, uttered. He further begs leave to obſerve,

"That he is under the greateſt Concern to find, "that the honourable Board ſhould judge it neceſſary, "in purſuance of the honourable Court of Directors, "to put a Queſtion to him, to which he cannot anſwer, "as an un-concerned Evidence; becauſe, had he heard "an Alderman upon the Bench, or out of Court, "publicly avow Sentiments ſo unworthy his Character "and Station, it would have been incumbent upon him "to have accuſed him before the honourable Board; "that he regarded the Neglect of this Duty as ſo high "an Offence and Miſdemeanor towards the Public, "as to lay a juſt Foundation for a Charge and "Arraignment before the honourable Board; that "therefore his Evidence, being ſo intereſted in the "Queſtion, could have little Weight; whilſt, under "the Sanction of ſuch a Precedent, an Alderman might "hereafter be called upon and examined in Evidence "to Matters tending to his own Accuſation, by which "the Principles of Law and Juſtice would be violated: "That the Proceedings of the Mayor's Court were "always public, and the Remedy and Mode of "Accuſation againſt an Alderman preciſely ſet forth "by the Charter; that therefore the direct Application "to us by one aggrieved, and having any Miſde-"meanor wherewith to charge an Alderman was "well known, nor could ſuch an Accuſer be at "any Loſs to find Evidence to ſupport his Charge, "without Recourſe to the Aldermen themſelves; "who, by a tacit Approbation, would become equally "criminal.

"That he was informed, that he was not ſummoned "as an Alderman of the Court; yet the Queſtion "was of ſuch a Nature, that he finds a great Diffi-"culty to ſeparate that Character from the Matter "it contained; however, that the Reſpect due to "the Judgment, and the Confidence in the Upright-"neſs, of the honourable Board, readily inclined him "to give the Court the fulleſt Information; but that "he hoped, if, upon a Re-conſideration, there ap-"peared to them any Irregularity, or undue and un-"authorized Exerciſe of Power and Authority, in "their preſent Proceedings, that they would not be "drawn into Precedent, either to the Prejudice of "the Judges of the Court, or of the Juriſdiction "thereof."

Mr. *Levett* withdraws, and Mr. *Killican*, one of the Aldermen, is called in; the above Queſtion put to him. He declares—That he was on the Bench *moſt Part* of the Time the Proceedings againſt Mr. *Jephſon* were before the Mayor's Court; and that he never heard any ſuch Expreſſions uttered by Mr. *Goodwin*; and adds, that, had he made uſe of any ſuch Words, he ſhould have deemed it his Duty to have taken Notice of it.

Mr. *Killican* having withdrawn, and Mr. *Cator*, one of the Aldermen, called in, the above Queſtion is put to him; to which he replies:

"I have heard Mr. *Goodwin* on the Bench make "uſe of ſuch Words, or Words to that Effect; but I "cannot charge my Memory with the Time."

Queſtion by the Board.—Did you take no Notice of it at the Time?

Anſwer.—I thought it was a very extraordinary Expreſſion, but I did not take any further Notice of it.

Mr. *Cator* withdraws; and Mr. *Morris*, one of the Attornies of the Mayor's Court, being called in, is interrogated as follows:

Queſtion.—Was you Attorney for *Jephſon*, or the oppoſite Party, in 1768?

Anſwer.—I was Attorney for many of the Plaintiffs againſt *Jephſon*, and am ſo ſtill.

Queſtion.—Did you regularly attend the Court during that Time?

Anſwer.—I do not remember miſſing any one Time.

The ſame Queſtion verbatim being then put to Mr. *Morris* as to the other Perſons before examined, he replies, "I do not recollect his uſing ſuch Words—"I never heard ſuch an Expreſſion made uſe of by any "of the Gentlemen."

Queſtion.—Nor any Words tending to that Purport?

Anſwer.—No, to the beſt of my Remembrance.

Mr. *Morris* withdrawing, Mr. *Droz*, who was Sheriff in the Beginning of 1768, is called in:

Queſtion.—Did you hold the Poſt of Sheriff in 1768?

Anſwer.—Part of it.

Queſtion.—Were you Sheriff during *Jephſon*'s Suit in the Mayor's Court?

Anſwer.—I was.

Queſtion.—

Queſtion.—Did you regularly attend the Court?

Anſwer.—Not regularly, as my other Avocations would not permit me to do it.

The above Queſtion being then put to him, he replies, " I never heard Mr. *Goodwin* uſe ſuch Expreſſions, nor did I ever hear any Perſon elſe declare that Mr. *Goodwin* had made uſe of ſuch an Expreſſion."

Mr. *Droz* withdraws.

Meſſieurs *Reed* and *Jekyll*, who were on the Bench as Aldermen during Part of the Proceedings againſt *Jephſon*, being abſent,

Agreed, That they be addreſſed by the Secretary in the following Manner:

To *John Reed*, Eſquire,
To *J. Jekyll*, Eſquire.

Sir,

The honourable the Preſident and Council being aſſembled, to enquire into the Truth of the Accuſation laid againſt Mr. *Cornelius Goodwin*, by Mr. *Alexander Jephſon*, in his Memorial to the honourable the Court of Directors, and obſerving that your Name is in the Liſt of thoſe Aldermen who ſat on the Bench ſome one of thoſe Times when the Proceedings againſt Mr. *Jephſon* were brought before the Mayor's Court, they direct me to ſend you the following Queſtion, relative to the Knowledge you may have of the Allegation againſt Mr. *Goodwin*, to which they requeſt the Favour of an Anſwer:

Whether you heard, or were informed, during the Courſe of Mr. *Jephſon*'s Suit, that Mr. *Cornelius Goodwin*, as the Mayor of the ſaid Court, on a Repreſentation being made by Mr. *Jephſon*, or his Attorney, that the Proceedings of the Court were contrary to the Laws of *England*, did reply, " That " they had nothing to do with the Laws of *Eng-* " *land* there; that the Laws of *England* were never " made for them;" and did declare, " That he " would not ſo much as hear the Laws of *Eng-* " *land* named while he ſat upon that Bench;" or Words to that Effect?

I am, &c.

Reſolved, We defer coming to a final Determination on this Matter, until we receive Meſſieurs *Reed*'s and *Jekyll*'s Replies.

Fort William, 7 January 1772.

At a Conſultation; PRESENT,

The honourable *John Cartier*, Eſquire, Preſident.
Samuel Middleton, *William Alderſey*, *Philip Milner Dacres*, *Thomas Lane*, Eſquires.
Meſſieurs *Reed* and *Jekyll* abſent.

Meſſieurs *Reed* and *Jekyll* ſend in the Two following Letters, in reply to that written by our Secretary the 3d Inſtant.

To the honourable *John Cartier*, Eſquire, Preſident and Governor, &c. Council at *Fort William*.

Honourable Sir, and Sirs,

In a Letter from your Secretary, dated 3d Inſtant, I have received a Queſtion relative to the Knowledge I may have of certain Words ſaid to have been ſpoken by Mr. *Cornelius Goodwin*, as Mayor, during the Courſe of Mr. *Jephſon*'s Suit in the Mayor's Court of *Calcutta*, to which your Honour, &c. Gentlemen, deſire I will reply.

At ſo great a Diſtance of Time from my being an Alderman of the Mayor's Court, I cannot charge my Memory with any expreſs Words ſpoken by the then Mayor at any particular Time: To the beſt of my Remembrance I never heard Mr. *Goodwin* ſpeak ſuch Words as are contained in Mr. *Jephſon*'s Accuſation, or Words to that Effect, nor ever was informed that he had ſpoken ſuch Words: When an Alderman of the Mayor's Court, I do remember to have heard Mr. *Goodwin* aſſert, that the ſaid Court was rather a Court of Equity than of the common Law, or Words to that Effect, though I never conſidered ſuch Expreſſion of Mr. *Goodwin* as meaning, or being intended, to pervert the Courſe of Juſtice, but merely as his Sentiments on the Mode of proceeding in the Mayor's Court, and of the Powers of its Judges.

Fort William, 6th January, 1771. I am, &c. *John Reed*.

To the honourable *John Cartier*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Gentlemen,

I have received a Letter from your Secretary, on the Subject of an Accuſation againſt Mr. *Goodwin*, when Mayor for the Town of *Calcutta*, deſiring my Anſwer to the Queſtion, " Whether I heard, or was " informed, during the Courſe of Mr. *Jephſon*'s Suit, " that Mr. *Cornelius Goodwin*, as Mayor of the ſaid " Court, on a Repreſentation being made by Mr. " *Jephſon*, or his Attorney, that the Proceedings of " the Court were contrary to the Laws of *England*, " did reply, That they had nothing to do with the " Laws of *England* there; that the Laws of *England* " were never made for them; and did declare, that " he would not ſo much as hear the Laws of *England* " named while he ſat upon that Bench, or Words to " that Effect:" To which in reply I muſt obſerve, though I do not recollect the Speech with which Mr. *Goodwin* is charged with to have been made by him, I think it is very likely he or any other Alderman on the Bench, who, as they are not ſuppoſed to be fully verſed in all particular Matters of Law, might, on an Obſervation from an Attorney of the Court, that the then diſcuſſing Point was not conformable to the Rules of Law, have remarked, that that Court was not to be conſidered as a Court of Law, and that their Judgment ſhould more properly therefore be directed by the Rules of Equity; and this I apprehend to have been the Scope of what paſſed, if any Obſervation of that Kind was made; and has given an Opening of perverting the Meaning to a Deſign, that could ſurely never be intended, by a Gentleman who had ſerved ſo many Years here, and at *Madras*, in both Places as Alderman and Mayor, or do I apprehend ſuch would have paſſed the more particular Notice of the Court then ſitting.

I am, &c.

Calcutta, 7th January 1772. *Joſeph Jekyll*.

Mr. *Cornelius Goodwin* alſo ſends in the following Addreſs to the Board.

To the Honourable *John Cartier*, Eſquire, Preſident, &c. Council.

Honourable Sir, and Sirs,

I have with great Surprize received from your Secretary an Extract of a Memorial of *Alexander Jephſon*, late of *Calcutta*, to the honourable the Court of Directors,

rectors, wherein I am accuſed of having frequently declared, that he the ſaid *Alexander Jephſon* ſhould be detained in the Country; and that when his Attorney repreſented to the Court the Illegality of the Proceedings againſt him, and that they were not agreeable to the Laws of *England*, I declared, that the Mayor's Court had nothing to do with the Laws of *England*, and that the Laws of *England* were never made for them; and that I would not ſo much as hear the Laws of *England* named while I ſat upon that Bench.

This is an Accuſation dictated by the Falſehood and Malice of the ſaid *Jephſon* and his Attorney; the one, for being obliged, not by me particularly, but by the Voice of a very full Court, to give Security to his Creditors before he left the Place, for the Payment of many large Demands made upon him, and which appeared to be juſtly due; the other of his Attorney Mr. *Whittall*, a Perſon of a notorious bad Character, who, having been juſtly diſmiſſed the Court for iniquitous Practices, has maliciouſly publiſhed, as I ſuppoſe, this Accuſation through Revenge.

You, Gentlemen, are Judges, and know well that the iſſuing of Writs, or any other Proceſs of the Mayor's Court, does not reſt in the Breaſt of the Mayor, or any other ſingle Member of the Court, but are iſſued by Order of a Court, in Judgment ſitting, which cannot conſiſt of leſs than Three Members; except in the Caſe of an Affidavit being made by a Creditor, that the Debtor is about to depart the Juriſdiction of the Court, when the Mayor may order a Summons, returnable immediately, and a Warrant therewith, to iſſue between the Days of the Sitting of the Court. But in the Proceeding complained of by Mr. *Jephſon*, no Writs or Orders were iſſued, but by Orders of very full Courts, as I would not undertake to do any thing without the Opinion and Advice of as many of the Members as I could poſſibly get to meet.

As to the Words charged to be ſpoken by me upon the Bench, I declare it to be falſe, and that I could never make uſe of Expreſſions ſo inconſiſtent with my Knowledge and Sentiments, as well as my Duty, both as a Magiſtrate and Subject of *Great Britain*; beſides, if ſuch an Expreſſion had been made uſe of by me upon the Bench, it would have been incumbent on the Members ſitting with me to have taken particular Notice of it.

I hope the Laws of *England* will ever be the Law of Britiſh Subjects, whatever Part of the World a Colony of them may be in; and I requeſt you will pleaſe to be referred to any of the Members or Attornies of the Mayor's Court, whether they have ever heard me make any ſuch Declaration as I am accuſed of.

If any further Satisfaction upon this Occaſion, than what is herein ſet forth, may be deemed neceſſary, I am ready to attend your Honours, and remain with the utmoſt Reſpect, &c.

Corn[s] *Goodwin.*

Calcutta 3d January 1772.

The Board, taking into ſerious Conſideration the different Informations given in at their laſt Meeting, with thoſe now before them from Meſſrs. *Reed* and *Jekyll*, as likewiſe Mr. *Goodwin*'s Addreſs, are of Opinion, That the Foundation for the Charge againſt that Gentleman is not ſupported with the neceſſary Proofs; that though Mr. *Cator*'s Information is very poſitive, Mr. *Goodwin* has expreſſed the Words ſet forth in Mr. *Jephſon*'s Memorial to the honourable Company, or Words to that Effect, yet they are inclined to believe Mr. *Goodwin*'s Meaning, as well as his Expreſſions, muſt have been miſunderſtood by Mr. *Cator*; and to confirm them in that Opinion, the Sentiments of Mr. *Reed* and *Jekyll*, as to what they know of Mr. *Goodwin*'s Conduct, and the Idea he entertains of his Duty as an Alderman of the Mayor's Court, ſeems a convincing Proof that he could never have expreſſed himſelf in a Manner ſo diſreſpectful to the excellent Laws of his Country; they muſt further remark, that Mr. *Goodwin* has, for a long Series of Years, been on the Bench, either as Mayor or Alderman of the Mayor's Court, both at *Madras* and *Bengal*; and they conceive no Perſons entertaining Notions of ſo extraordinary a Nature could have acted ſo long in that Capacity, without making himſelf notorious and offenſive to Government. Inſtead of which, the Board, in Juſtice to Mr. *Goodwin*, muſt remark, they have always conſidered him as an active and impartial Judge in the Performance of his Duty, and has ever been ready to render Juſtice to the utmoſt of his Power.—That it has ever been held as an allowed Fact, that the Mayor's Court at *Calcutta*, as eſtabliſhed by the Charter, is a Court of Equity, and not of Law; and Mr. *Goodwin* avowing ſuch his Opinion of its Inſtitution, has been perverted by artful and bad Men to an abſolute Defiance to the Laws of his Country; whereas no Individual has given more ready Obedience to them, or been more obedient to Government in general.

The Board cannot diſmiſs this Subject, without remarking on the Information given in by Mr. *Cator*; and are extremely ſurprized that Mr. *Cator* ſhould have heard Expreſſions made by Mr. *Goodwin*, of the Nature of thoſe he is charged with in Mr. *Jephſon*'s Memorial, without having publicly diſavowed the ſame, or rebuking Mr. *Goodwin* for expreſſing ſuch—this, either as an Alderman of the Mayor's Court, or a Britiſh Subject, it was moſt undoubtedly his Duty to do, or to have lodged a Complaint againſt Mr. *Goodwin* before the Board, that an Affair of ſo ſerious a Nature might be fully enquired into; that it would appear from this, that Mr. *Cator* has either neglected his Duty as Alderman of the Mayor's Court, or tacitly approved of Mr. *Goodwin*'s Sentiments, in the Light he underſtood them in.

Reſolved therefore, That the Secretary be directed to ſignify the Opinion of this Board on the Nature of his Information; and that he likewiſe inform Mr. *Goodwin*, that the Board, having as minutely as poſſible enquired into the Charge alledged againſt him, find no Reaſon to conſider him in any Degree culpable.

N° 2.

Extract of a Letter from the Governor and Council at *Fort William*, &c.

Copy of the Fortieth Paragraph of the Letter from the Governor and Council in *Bengal*, for the Department of the Revenues, to the Court of Directors, dated 3d November 1772.

THE more regular Adminiſtration of Juſtice was deliberated on by the Committee of Circuit, and a Plan was formed by them, which afterwards met with our Approbation: We cannot give you a better Idea of the Grounds on which this was framed, than by referring you to a Copy of it, together with a Letter from the Committee to the Board on the Occaſion; both of which make Numbers in this Packet, and we earneſtly recommend them to your Peruſal, requeſting to be aſſiſted with ſuch further Orders and Inſtructions thereon, as they may require, for completing the Syſtem which we have thus endeavoured to eſtabliſh, on the moſt equitable, ſolid, and permanent Footing. We hope

hope they will be read with that Indulgence, which, we are humbly of Opinion, is due to a Work of this Kind, undertaken on the plain Principles of Experience and common Obſervation, without the Advantages which an intimate Knowledge of the Theory of Law might have afforded us: We have endeavoured to adapt our Regulations to the Manners and Underſtandings of the People, and Exigencies of the Country, adhering, as cloſely as we are able, to their ancient Uſages and Inſtitutions. It will be ſtill a Work of ſome Months, we fear, before they can be thoroughly eſtabliſhed throughout the Provinces; but we ſhall think our Labours amply recompenſed, if they meet with your Approbation, and are productive of the good Effects we had in View.

Copy of a Letter from the Committee of Circuit to the Council at *Fort William*, dated *Coſſimbuzar*, 15th Auguſt 1772.

In the Copy of our Proceedings, which accompanied our Letter of the 28 Ultimo, we intimated our Intention of communicating to you our Sentiments in a future Addreſs, upon the Subject of the Magiſtracy of this Province, which, though an Appendage of the Nizamut, we conſidered as not neceſſarily connected with the Propoſitions which were then recommended to your Attention, and of too much Importance to be lightly or only occaſionally treated.

We now tranſmit to you the Reſult of our Deliberations on this Subject, in the incloſed Paper, intituled, "A Plan for the Adminiſtration of Juſtice;" and if it meets with your Approbation, we wiſh to receive your Inſtructions for carrying it into immediate Execution.

For the Information of our honourable Employers, it may be neceſſary to premiſe, what you will readily perceive, that in forming the incloſed Plan we have confined ourſelves with a ſcrupulous Exactneſs to the conſtitutional Terms of Judicature already eſtabliſhed in this Province; which are not only ſuch as we think in themſelves beſt calculated for expediting the Courſe of Juſtice, but ſuch as are beſt adapted to the Underſtandings of the People. Where we ſhall appear to have deviated in any Reſpect from the known Forms, our Intention has been to recur to the original Principles, and to give them that Efficacy, of which they were deprived by venal and arbitrary Innovations, by partial Immunities, granted as a Relief againſt the general and allowed Abuſe of Authority, or by ſome radical Defect in the Conſtitution of the Courts in being; and theſe Changes we have adopted with the leſs Heſitation, as they are all of ſuch a Nature, as, we are morally certain, will prove both of general Satisfaction and general Eaſe to the People.

The general Principles of all deſpotic Governments, That every Degree of Power ſhall be ſimple and undivided, ſeems neceſſarily to have introduced itſelf into the Courts of Juſtice; this will appear from a Review of the different Officers of Juſtice inſtituted in theſe Provinces, which, however unwilling we are to engroſs your Time with ſuch Details, we deem neceſſary on this Occaſion, in Proof of the above Aſſertions, and in Juſtification of the Regulations which we have recommended.

Firſt. The Nazim, as ſupreme Magiſtrate, preſides perſonally in the Trials of capital Offenders, and holds a Court every Sunday, called the Rôz Adawlut.

Second. The Dewan is the ſuppoſed Magiſtrate for the Deciſion of ſuch Cauſes as relate to real Eſtates, or Property in Land, but ſeldom exerciſes this Authority in Perſon.

Third. The Darogo Adawlut al Aalea is properly the Deputy of the Nazim; he is the Judge of all Matters of Property, excepting Claims of Land and Inheritance; he alſo takes Cognizance of Quarrels, Frays, and abuſive Names.

Fourth. The Darogo, Adawlut Dewannee, or Deputy of the Dewan, is the Judge of Property in Land.

Fifth. The Phouſdar is the Officer of the Police, the Judge of all Crimes not capital; the Proofs of theſe laſt are taken before him, and reported to the Nazim for his Judgment, and Sentence upon them.

Sixth. The Câzee is the Judge of all Claims of Inheritance and Succeſſion; he alſo performs the Ceremonies of Weddings, Circumciſion, and Funerals.

Seventh. The Mohteſib has Cognizance of Drunkenneſs, and of the vending of ſpirituous Liquors and intoxicating Drugs, and the Examination of falſe Weights and Meaſures.

Eighth. The Muftee is the Expounder of the Law. Memorandum: The Câzee is aſſiſted by the Muftee and Mohteſib in his Court: After hearing the Parties and Evidences, the Muftee writes the Fettwa, or the Law applicable to the Caſe in queſtion, and the Câzee pronounces Judgment accordingly. If either the Câzee or Mohteſib diſapprove of the Fettwa, the Cauſe is referred to the Nazim, who ſummons the Iſlaſs, or General Aſſembly, conſiſting of the Câzee, Muftee, Mohteſib, the Darogos of the Adawlut, the Moulavies, and all the learned in the Law, to meet and decide upon it. Their Deciſion is final.

Ninth. The Canongos are the Regiſters of the Lands. They have no Authority; but Cauſes of Land are often referred to them for Deciſion, by the Nazim, or Dewan, or Darogo of the Dewannee.

Tenth. The Cootwall is the Peace Officer of the Night, dependant on the Phouſdarree.

From this Liſt it will appear, that there are properly Three Courts for the Deciſion of Civil Cauſes (the Canongos being only made Arbitrators by Reference from the other Courts) and one for the Police and Criminal Matters. The Authority of the Mohteſib in the latter being too confined to be conſidered as an Exception: Yet, as all defective Inſtitutions *ſoon* degenerate, by Uſe, into that Form to which they are inclined, by the unequal Prevalence of their component Parts; ſo theſe Courts are never known to adhere to their preſcribed Bounds, but when reſtrained by the Vigilance of a wiſer Ruler than commonly falls to the Lot of deſpotic States; at all other Times, not only the Civil Courts encroach on each other's Authority, but both Civil and Criminal often take Cognizance of the ſame Subjects; or their Power gradually becomes weak and obſolete through their own Abuſes, and the Uſurpations of Influence. For many Years paſt the Darogos of the Adawlut al Aalea, and of the Dewannee, have been conſidered as Judges of the ſame Cauſes, whether of real or perſonal Property; and the Parties have made their Application as Chance, Caprice, Intereſt, or the ſuperior Weight and Authority of either, directed their Choice. At preſent, from obvious Cauſes, the Dewannee Adawlut is in Effect the only Tribunal: The Adawlut al Aalea, or the Court of the Nazim, exiſting only in Name.

It muſt however, be remarked, in Exception to the above Aſſertion, that the Phouſdarree, being a ſingle Judicature, and the Objects of it clearly defined, it is ſeldom known, but in Time of Anarchy, to encroach on the Civil Power, or loſe much of its own Authority; this however is much the Caſe at preſent.

The Court in which the Câzee preſides ſeems to be formed on wiſer Maxims, and even on more enlarged Ideas of Juſtice, and Civil Liberty, than are common to deſpotic Notions of Indian Governments.

They muſt be unanimous in their Judgment, or the Caſe is referred in courſe to the General Aſſembly; but the Intention of this Reference is defeated, by the Importance which is given to it, and the inſurmountable Difficulties attending the Uſe of it: Few Caſes of diſputed

puted Inheritance will happen, in which the Opinions of Three independant Judges ſhall be found to concur: There is therefore a Neceſſity, either that one ſhall over-rule the other two, which deſtroys the Purpoſe of their Appointment, or that daily Appeals muſt be made to the Nazim, and his Warrant iſſued to ſummon all learned in the Law, from their Homes, their Studies, and neceſſary Occupations, to form a tumultuous Aſſembly, to hear and give Judgment upon them: The Conſequence is, that the General Aſſembly is rarely held, and only on Occaſions which acquire their Importance from that of the Parties, rather than from the Nicety of the Caſe itſelf: The Câzee therefore either adviſes with his Colleagues in his own particular Court, and gives Judgment according to his own Opinion, or more frequently decides without their Aſſiſtance or Preſence.

Another great and capital Defect in theſe Courts is, the Want of a Subſtitute or ſubordinate Juriſdiction, for the Diſtribution of Juſtice in ſuch Parts of the Province as lie out of their Reach, which in Effect confines their Operations to a Circle, extending but a very ſmall Diſtance beyond the Bounds of the City of *Moorſhedabad:* This indeed is not univerſally the Caſe: but perhaps it will not be difficult to prove the Exceptions to be an Accumulation of the Grievance; ſince it is true that the Courts of Adawlut are open to the Complaints of all Men; yet it is only the rich, or the vagabond Part of the People, who can afford to travel ſo far for Juſtice; and if the induſtrious Labourer is called from the fartheſt Part of the Province to anſwer their Complaints, and wait the tedious Proceſs of the Courts, to which they are thus made amenable, the Conſequences in many Caſes will be more ruinous and oppreſſive, than an arbitrary Deciſion could be, if paſſed againſt them, without any Law or Proceſs whatever.

The Defect is not however left abſolutely without a Remedy; the Zemindars, Farmers, Shicdars, and other Officers of the Revenue, aſſuming that Power for which no Proviſion is made by the Laws of the Land, but which, in whatever Manner it is exerciſed, is preferable to a total Anarchy: It will however be obvious, that the judicial Authority, lodged in the Hands of Men who gain their Livelihood by the Profits on the Collections of the Revenue, muſt unavoidably be converted to Sources of private Emolument; and, in Effect, the greateſt Oppreſſions of the Inhabitants owe their Origin to this neceſſary Evil: The Câzee has alſo his Subſtitute in the Diſtricts, but their legal Powers are too limited to be of general Uſe; and the Powers which they aſſume being warranted by no lawful Commiſſion, but depending on their own Pleaſure, or the Ability of the People to conteſt them, is alſo an Oppreſſion.

From this Variety of Materials we have endeavoured to form the Plan of a more complete, but more extenſive, Syſtem of Judicature, by conſtituting Two Superior Courts at the Capital; the one compoſed of the United Magiſtracy of the Adawlut al Aalea, the Adawlut Dewannee, and the Câzee (or Câzee's Office) for the Deciſion of Civil Cauſes; the other correſponding to the Phouſdarree for the Trial of Criminal Caſes. To prevent the Abuſe of the Power veſted in theſe Courts, and to give Authority to their Decrees, each, inſtead of a ſingle Judge, is made to conſiſt of ſeveral Members; and their Enquiries are to be conducted under the Inſpection and Sanction of the Supreme Adminiſtration. To render the Diſtribution of Juſtice equal in every Part of the Province, ſimilar, but inferior, Courts are alſo propoſed for each ſeparate Diſtrict, and accountable to the ſuperior. The uſurped Power of the Officers of the Collections, and of the Creditor over the Perſons of their Debtors, is aboliſhed.

The Judicial Authority, which by the Tenth Regulation is ſtill allowed to the Farmers of the Revenue, is a ſingle Exception to the general Rule, which we have laid down, of confining ſuch Powers to the Two Courts of Adawlut; but as this is reſtricted to Caſes of Property, not exceeding Ten Rupees, and as they have no Power of inflicting Puniſhment, or levying Fines, we think an ill Uſe is not likely to be made of ſo inconſiderable a Privilege, eſpecially as they themſelves are amenable to the Courts of Juſtice, which will be always ready to receive Complaints againſt them; and ſome ſuch Means of deciding the trifling Diſputes of the Ryotts upon the Spot is abſolutely neceſſary, as they cannot afford, nor ought to be allowed, on every mutual Diſagreement, to travel to the Sudder Cutcherry for Juſtice.

The deteſtable and authorized Exactions of the Phouſdarree Court, which had its exact Imitators in every Farmer and Aumil of the Province, under the Denomination of Bazee Jumma, have been prohibited, conformably to the wiſe and humane Injunctions of our honourable Maſters; who, from the ſame Spirit of Equity, have renounced the Right hitherto exerciſed by the Country Government, and authorized by the Mahometan Law, to a Commiſſion on the Amount of all Debts, and on the Value of all Property, recovered by the Decrees of its Courts; a Practice repugnant to every Principle of Juſtice, as it makes the Magiſtrate a Party in the Cauſe on which he decides, and becomes a legal Violation of the Rights of private Property, committed by that Power which ſhould protect and ſecure it.

It has alſo been our Aim to render the Acceſs to Juſtice as eaſy as poſſible.

By keeping exact Records of all judicial Proceedings, it is hoped that theſe Inſtitutions, if they receive the Sanction of your Approbation, will remain free from the Neglects and Charges to which they would be liable from a leſs frequent Inſpection.

We have judged it neceſſary to propoſe ſome Exceptions to the Order of the honourable Court of Directors, for the total Abolition of Fines in the Court of Phouſdarree. All Offences are not puniſhable by Stripes; and to ſentence Men of a certain Rank in Life, or of a ſuperior Caſt, to ſuch a public Diſgrace, would exceed the Proportion of the Offence, and extend the Puniſhment to all the Relations and Connections of the Delinquent; to ſuffer him to eſcape with total Impunity, would be an Injuſtice in the other Extreme: In ſuch Caſes there is but the middle Way, which we can adopt with an equal Regard to the Spirit of our honourable Maſters Commands, and the Rights of Juſtice, and that is, by levying the Fine upon the Offender, but converting it to a Reparation of the Injury.

Our Motives for the Abolition of the Fees of the Câzees and Muftees, will beſt appear in the following Extract of a Minute of our Proceedings at *Kiſhen Nagur*, relating to the Haldarree, or Tax on Marriages, which, for the Reaſons therein aſſigned, we forbad to be levied any longer, and deducted from the Settlement of *Nuddea:* Convinced of the pernicious Effects of ſo impolitic a Tax, we propoſe to grant the ſame Exemption to the other Diſtricts ſubject to our Direction; and ſubmit to your Conſideration, whether it will not be proper to make it general throughout the Province.

The ſame Reaſons which have induced us to aboliſh the Haldarree, operate with equal Force againſt the Fees of the Câzees and Muftees, which have always proved a heavy Grievance to the Poor, and an Impediment to Marriage: We have therefore determined on a total Abolition of theſe, and of the other leſs Dues hitherto allowed to theſe Officers, and to put them on the Footing of Monthly Servants with fixed Salaries: We were led to this Reſolution, not only by the ſpeculative Advantages which it promiſed, but by the Experience which this Country has already had of its Effects, from a ſimilar Inſtitution of the Nabob *Meer Coſſim*, about the Beginning of the Year 1763, which (as we are aſſured) was productive of more Marriages than had been known to take place for Years before; and Inſtances have been even quoted of Men of Forty and Fifty Years of Age, who till then had led a Life of Celibacy, immediately availed themſelves of this Exemption,

emption, to enter into a State, from which they had been before precluded ſolely by the Want of Means to ſupport the various Expences attending it.

Extract of the Proceedings of the Committee at *Kiſhen Nagur*, dated the 28th *June* 1772.

" The Collector explains the Haldarree, or Cuſtom " on Marriage, to be a Tax levied by Government, at " the variable Rate of Three Rupees, Three Rupees " Eight Annas, and Four Rupees Four Annas each: " Beſides the Haldarree, there are Fees paid to the Câ- " zees and Muftees: The former receive from the prin- " cipal Inhabitants Two Rupees; from the Second Claſs " One Rupee Eight Annas; and from the loweſt Claſs " One Rupee: The Fees of the Muftees are received " from the Muſicians, and other People who officiate " at the Feſtival; ſo that, on the Whole, the Fees of " Marriage may be eſtimated at Six Rupees for each, " excluſive of the Dues, or voluntary Benefactions of " the Gentoos to their Brahmins."

" The Committee are of Opinion, and reſolve accord- " ingly, that all the Fees and Taxes of this Article, " which produce a Revenue to Government, be aboliſh- " ed, as tending to diſcourage Population; an Object " at all Times of Importance to Government, but more " eſpecially at this Time, from the great Loſs of In- " habitants, which the Country has ſuſtained by the " late Famine, and the Mortality which followed it: " They are further of Opinion, that the aboliſhing of " the Fees to the Câzee and Muftee will afford a great " Relief to the Inhabitants, as it will not only abſolve " them from the Fees themſelves, but alſo from the " Effects of the oppreſſive Mode in which theſe Dues " are exacted: But on this Subject they judge it will be " more proper to come to a general Reſolution at the " City, and therefore poſtpone the further Conſideration " of it until their Arrival at that Place."

We have judged it neceſſary to add to the Regulations, with reſpect to the Courts of Phouſdarree, a Propoſal for the Suppreſſion and Extirpation of Decoits, which will appear to be dictated by a Spirit of Rigour and Violence, very different from the Caution and Lenity of our other Propoſitions, as it in ſome Reſpect involves the Innocent with the Guilty. We wiſh a milder Expedient could be ſuggeſted; but we much fear, that this Evil has acquired a great Degree of its Strength from the Tenderneſs and Moderation which our Government has exerciſed towards thoſe Banditti, ſince it has interfered in the internal Protection of the Provinces. We confeſs that the Means which we propoſe can in no wiſe be reconcileable to the Spirit of our own Conſtitution; but till that of *Bengal* ſhall attain the ſame Perfection, no Concluſion can be drawn from the *Engliſh* Law, that can be properly applied to the Manners or State of this Country. The Decoits of *Bengal* are not like the Robbers in *England*, Individuals driven to ſuch deſperate Courſes by ſudden Want: They are Robbers by Profeſſion, and even by Birth: They are formed into regular Communities, and their Families ſubſiſt by the Spoils which they bring home to them; they are all therefore alike criminal; Wretches who have placed themſelves in a State of declared War with Government, and are therefore wholly excluded from every Benefit of its Laws. We have many Inſtances of their meeting Death with the greateſt Inſenſibility; it loſes therefore its Effect as an Example; but when executed in all the Forms and Terrors of Law, in the Midſt of the Neighbours and Relations of the Criminal; when theſe are treated as Acceſſaries to his Guilt, and his Family deprived of their Liberty, and ſeparated for ever from each other, every Paſſion, which before ſerved as an Incentive to Guilt, now becomes ſubſervient to the Purpoſes of Society, by turning them from a Vocation, in which all they hold dear, beſides Life, becomes forfeited by their Conviction; at the ſame Time, their Families, inſtead of being loſt to the Community, are made uſeful Members of it, by being adopted into thoſe of the more civilized Inhabitants. The Ideas of Slavery, borrowed from our American Colonies, will make every Modification of it appear, in the Eyes of our own Countrymen in *England*, a horrible Evil; but it is far otherwiſe in this Country; here Slaves are treated as the Children of the Families to which they belong, and often acquire a much happier State by their Slavery, than they could have hoped for by the Enjoyment of Liberty; ſo that, in Effect, the apparent Rigour, thus exerciſed on the Children of convicted Robbers, will be no more than a Change of Condition, by which they will be no Sufferers; though it will operate as a Warning on others, and is the only Means which we can imagine capable of diſſipating theſe deſperate and abandoned Societies, which ſubſiſt on the Diſtreſs of the general Community.

A true Copy.
Alexander Higginſon, Secretary.

Revenue Department,
Fort William, 3d *Nov.* 1772.

A Plan for the Adminiſtration of Juſtice; extracted from the Proceedings of the Committee of Circuit, 15th *Auguſt* 1772.

I.

That in each Diſtrict ſhall be eſtabliſhed Two Courts of Judicature, one by the Name of Moſuſſul Dewannee Adawlut, or Provincial Court of Dewannee, for the Cognizance of Civil Cauſes; the other by the Name of Phouſdarree Adawlut, or Court of Phouſdarree, for the Trial of all Crimes and Miſdemeanors.

II.

That for the better aſcertaining the Juriſdiction of each Court, and to prevent Confuſion, and a Perverſion of Juſtice, the Matters cognizable by each reſpectively are declared to be as follows:

All Diſputes concerning Property, whether real or perſonal; all Cauſes of Inheritance, Marriage, and Caſt; all Claims of Debt, diſputed Accounts, Contracts, Partnerſhips, and Demands of Rent; ſhall be judged by the Dewannee Adawlut.

But from this Diſtribution is excepted the Right of Succeſſion to Zemindarrees and Talucdarrees, which ſhall be left to the Deciſion of the Preſident and Council.

All Trials of Murder, Robbery, and Theft, and all other Felonies, Forgery, Perjury, and all Sorts of Frauds and Miſdemeanors, Aſſaults, Frays, Quarrels, Adultery, and every other Breach of the Peace, or violent Invaſions of Property, ſhall be ſubmitted to the Phouſdarree Adawlut.

III.

That in the Provincial Court of Dewannee, the Collector of each Diſtrict ſhall preſide on the Part of the Company, in their Quality of King's Dewan, attended by the Provincial Dewan, appointed by the Preſident and Council, and the other Officers of the Cutcherry; that the Court ſhall be regularly held on every *Monday* and *Thurſday*, and oftener if Neceſſity require; and that no Cauſes ſhall be heard or determined but in the open Court regularly aſſembled.

IV.

That in the Phouſdarree Adawlut, the Câzee and Muftee of the Diſtrict, and Two Moulavies, ſhall ſit to expound the Law, and determine how far the Delinquents ſhall be guilty of a Breach thereof; but that the Collector ſhall alſo make it his Buſineſs to attend to the Proceedings of this Court, ſo far as to ſee that all neceſſary Evidences are ſummoned and examined, that due Weight is allowed to their Teſtimony, and that the Deciſion paſt is fair and impartial, according to the Proofs exhibited in the Courſe of the Trial; and that no Cauſes ſhall be heard or determined but in the open Court regularly aſſembled.

V. That

V.

That in like Manner Two Superior Courts of Juſtice, ſhall be eſtabliſhed at the Chief Seat of Government, the one under the Denomination of the Dewannee Sudder Adawlut, and the other the Nizamut Sudder Adawlu .

VI.

That the Dewannee Sudder Adawlut ſhall receive and determine Appeals from the Provincial Dewannee Adawlut; that the Preſident, with Two Members of the Council, ſhall preſide therein, attended by the Dewan of the Khalſa, the Head Canongos, and other Officers of the Cutcherry: In caſe of the Abſence of the Preſident, a Third Member of the Council to ſit; that is to ſay, not leſs than Three Members to decide on an Appeal, but the whole Council may ſit if they chuſe it.

VII.

That a chief Officer of Juſtice, appointed on the Part of the Nazim, ſhall preſide in the Nizamut Adawlut, by the Title of Darogo Adawlut, aſſiſted by the Chief Câzee, the Chief Muftee, and Three capable Moulavies; that their Duty ſhall be to reviſe all the Proceedings of the Phouſdarree Adawlut; and in capital Caſes by ſignifying their Approbation or Diſapprobation thereof, with their Reaſons at large, to prepare the Sentence for the Warrant of the Nazim, which ſhall be returned into the Moſuſſul, and there carried into Execution; that with reſpect to the Proceedings in this Court, a ſimilar Controul ſhall be lodged in the Chief and Council, as is veſted in the Collectors in the Diſtricts; ſo that the Company's Adminiſtration, in Character of King's Dewan, may be ſatisfied that the Decrees of Juſtice, on which both the Welfare and Safety of the Country ſo materially depend, are not injured or perverted by the Effects of Partiality or Corruption.

VIII.

That, in order to preſerve the Dignity and Importance of the Two Superior Courts, there ſhall be Two Courts of Adawlut eſtabliſhed at the Seat of Government, exactly on the ſame Plan as thoſe of the Diſtricts: In that of the Dewannee, a Member of the Council ſhall preſide; and in that of the Phouſdarree another Member of the Council ſhall exereiſe the Controul ſpecified in the Fourth Regulation: Theſe Duties to be performed by the Members in Rotation.

IX.

That, as nothing is more conducive to the Proſperity of any Country, than a free and eaſy Acceſs to Juſtice and Redreſs, the Collectors ſhall at all Times be ready to receive the Petitions of the injured; and further, to prevent their being debarred this Acceſs from Motives of Intereſt, Partiality, or Reſentment, in the Officers or Servants of the Cutcherry, that a Box ſhall be placed at the Door of the Cutcherry, in which the Complainants may lodge their Petitions at any Time or Hour they pleaſe; that the Collector ſhall himſelf keep the Key of this Box, and each Court Day have ſuch Arzees as he may find in it read immediately in his Preſence, by the Arizbeggy of the Cutcherry.

X.

That in ſummoning from the Farmed Lands Perſons complained againſt, or Evidences called on by the Parties, the Rule laid down in the Ninth Article of the Public Regulations is to be ſtrictly adhered to. The Collector ought further to avoid, as ſtudiouſly as poſſible, ſummoning any Perſons from the Moſuſſul, who are any ways connected with the Revenue, during the Months of Bhadoom, Aſſin, Augun, and Poos, unleſs in Caſes which call for immediate Enquiry and Example.

XI.

That, in order to facilitate the Courſe of Juſtice in trivial Cauſes, and relieve the Ryott from the heavy Grievance of travelling to a great Diſtance to ſeek for Redreſs, all Diſputes of Property, not exceeding Ten Rupees, ſhall be decided by the Head Farmer of the Pergunnah to which the Parties belong; and his Decree ſhall be final.

XII.

That the Proceſs obſerved for trying Cauſes, in the Provincial Dewannee Adawlut, ſhall be as follows.—Firſt, To file and read the Petition of the Complainant. Secondly, To allot a limited Time for the Defendant to give Anſwer, which when received ſhall alſo be filed and read.—Thirdly, To hear the Parties, viva voce, and, if neceſſary, examine Evidences. And laſtly, To paſs Decree.—That if, in adhering to this Order of Proceſs, the Defendant ſhall evade or delay giving Anſwer within the limited Time, Judgment ſhall paſs againſt him.

XIII.

That complete Records ſhall be kept in the Moſuſſul Dewannee Adawlut, in which ſhall be inſerted the Petition of the Complainant, the Anſwer of the Defendant, the ſubſequent Proceſs, and Examination of Evidence, and finally the Decree; that upon Decree being paſſed, both Parties ſhall be furniſhed with a Copy thereof, free of Expence, and that ſuch Copies ſhall be authenticated under the Public Seal and the Signing of the Collector: That a Copy of the Records entire ſhall be alſo tranſmitted Twice a Month to the Sudder Dewannee Adawlut, through the Channel of the Preſident and Council.

XIV.

That each Collector ſhall alſo keep an Abſtract Regiſter of his Adawlut, in Engliſh, containing the Names of the Plaintiff and Defendant, the Subſtance of the Suit, the Subſtance of the Decree, the Date of the Cauſe being filed, and the Date of the Decree being paſſed; and this Abſtract alſo ſhall be tranſmitted Twice a Month to the Sudder Dewannee Adawlut.

XV.

That as the Litigiouſneſs and Perſeverance of the Natives of this Country, in their Suits and Complaints, is often productive, not only of Inconvenience and Vexation to their Adverſaries, but alſo of endleſs Expence and actual Oppreſſion, it is to be obſerved as a ſtanding Rule, that Complaints of ſo old a Date as Years ſhall not be actionable: And further, ſhould they be found guilty, as is often the Caſe, from the Principles above-mentioned, of flying from the one Court to the other, in order to prevent and protract the Courſe of Juſtice, the Party, ſo tranſgreſſing, ſhall be conſidered as nonſuited, and ſhall, according to his Degree in Life, and the Notoriety of the Offence, be liable to Fine or Puniſhment.

N. B. By the Mahometan Law, all Claims which have lain dormant for Twelve Years, whether for Land or Money, are invalid.—This alſo is the Law of the Hindoos, and the legal Practice of the Country.

XVI.

That the Cuſtom of levying Chout, Duſſuttra, Puchuttra, or any other Fee or Commiſſion, on the Account of Money recovered, or Etlâk on the Deciſion of Cauſes, as well as all heavy arbitrary Fines, is abſolutely and for ever aboliſhed.

XVII.

That as, however Caſes may occur, in which it will be highly neceſſary, for the Welfare of the Community, to curb and reſtrain trivial and groundleſs Complaints, and to deter Chicane and Intrigue, which Paſſions amongſt theſe People often work to the Undoing of their Neighbours, a Diſcretion ſhall in ſuch Caſes be left to the Court, either to impoſe a Fine, not exceeding Five Rupees, or inflict corporal Puniſhment, not exceeding Twenty Laſhes with a Rattan, according to the Degree of the Offence, and the Perſon's Station in Life.

XVIII.

That in adjuſting the Claims of old Debts, it ſhall be obſerved as a Rule, that they bear no further Intereſt after

after ſuch Adjuſtment, but that the Amount ſhall be payable by Kiſtbundee, according to the Circumſtances of the Party: And as the Rates of Intereſt, hitherto authorized by Cuſtom, have amounted to the moſt exorbitant Uſury, the following Rates are now eſtabliſhed to be received and paid, as well for paſt Debts as on future Loans of Money; viz. On Sums not exceeding One hundred Rupees Principal, an Intereſt of Three Rupees Two Annas per Cent. per Menſem, or Half an Anna in the Rupee: On Sums above One hundred Rupees Principal, an Intereſt of Two Rupees per Cent. per Menſem, the Principal and Intereſt to be diſcharged according to the Condition of the Bond; and all Compound Intereſt, ariſing from an intermediate Adjuſtment of Accounts, to be deemed unlawful and prohibited: When a Debt is ſued for upon a Bond, which ſhall be formed to ſpecify a higher Intereſt than the eſtabliſhed Rates, the Intereſt ſhall be wholly forfeited to the Debtor, and the Principal only recoverable; and that all Attempts to elude this Law, by Deductions from the original Loan, under whatever Denomination, ſhall be puniſhed by a Forfeiture of One Moiety of the Amount of the Bond to the Government, and the other Half to the Debtor.

XIX.

That all Bonds ſhall be executed in the Preſence of Two Witneſſes.

XX.

That whereas it has been too much the Practice in this Country for Individuals to exerciſe a judicial Authority over their Debtors, a Practice, which is not only in itſelf unlawful and oppreſſive, ſeeing a Man thereby becomes the Judge in his own Cauſe, but which is alſo a direct Infringement of the Prerogative and Powers of the regular Government; that Publications ſhall therefore be made, forbidding the Exerciſe of all ſuch Authority, and directing all Perſons to prefer their Suits to the eſtabliſhed Court of Adawlut; and that the Collector ſhall particularly attend to this Regulation, which, it is apprehended, will prove a great Means of Relief to the helpleſs Ryott, from his mercileſs Creditor the Money Lender.

XXI.

That in all Caſes of diſputed Property, regarding Lands, Houſes, Landmarks, &c. where a local Inveſtigation is required, an Aumin ſhall be choſen with the mutual Conſent of the Parties; or, if they cannot agree in the Choice of one Perſon, each ſhall have the Privilege of nominating his own, and the Collector ſhall decide upon their joint Report of Circumſtances. The Collector is alſo to attend, that the Aumins do not accumulate Expences by unneceſſary Delays, but that their Scrutinies and their Wages be limited to the Time he judges ſufficient for performing the Service in queſtion. The Expence of the Inquiry to be defrayed by the Perſon who is caſt.

XXII.

That in all Caſes of diſputed Accounts, Partnerſhips, Debts, doubtful or conteſted Bargains, Non-performances of Contracts, and ſo forth, it ſhall be recommended to the Parties to ſubmit the Deciſion of their Cauſe to Arbitration, the Award of which ſhall become a Decree of the Dewannee Adawlut; the Choice of the Arbitrators is to reſt with the Parties, but they are to decide the Cauſe without Fee or Reward. The Collector, on the Part of Government, is to afford every Encouragement in his Power to Inhabitants of Character and Credit to become Arbitrators, but is not to employ any coercive Means for that Purpoſe.

XXIII.

That in all Suits regarding Inheritance, Marriage, Caſt, and other religious Uſages or Inſtitutions, the Laws of the Khoran with reſpect to Mahometans, and thoſe of the Shaſter with reſpect to Gentoos, ſhall be invariably adhered to: On all ſuch Occaſions, the Moulavies or Brahmins ſhall reſpectively attend to expound the Law, and they ſhall ſign the Report, and aſſiſt in paſſing the Decree.

XXIV.

That the Decree of the Provincial Dewannee Adawlut, on all Cauſes for Sums not exceeding Five hundred Rupees, ſhall be final; but that for all above that Amount, an Appeal ſhall lie to the Sudder.

XXV.

That the Court ſhall have a Right of decreeing to the Party, in whoſe Favour Judgment is given, any ſpecific Sum for Coſts within the real Amount, or in general to decree with Coſts. The Bill in both Caſes to be taxed by the Court.

XXVI.

That Perſons found guilty of preferring groundleſs, litigious, or vexatious, Appeals, ſhall be puniſhed at the Diſcretion of the Sudder Dewannee Adawlut, by an Enhancement of the Coſts, which ſhall be given to the Reſpondent, as a Compenſation for the Trouble and Expence which he ſhall have ſuſtained.

XXVII.

That complete Records ſhall be kept, and tranſmitted from the Provincial Phouſdarree Adawlut to the Nizamut Sudder Adawlut, Twice every Month, through the Channel of the Preſident and Council. This excluſive of the Proceedings in Trials for capital Crimes, which are to be tranſmitted as ſoon as cloſed.

XXVIII.

That the Collector ſhall alſo keep an Abſtract Regiſter, in Engliſh, of the Proceedings of this Court, in which ſhall be inſerted only the Names of the Priſoners, the Crimes or Offences of which they ſtand charged, and the Sentence or Acquittal, which ſhall be tranſmitted in like Manner, Twice every Month, to the Sudder Adawlut.

XXIX.

That the Authority of this Court ſhall extend to corporal Puniſhment, Impriſonment, ſentencing to the Roads, and Fines, but not to the Life of the Criminal. In capital Caſes the Opinion of the Court, with the Evidences and Defence of the Priſoner, ſhall be tranſmitted to the Nizamut Adawlut, and having obtained their Confirmation, it ſhall be ultimately referred to the Nazim for his Sentence, which ſhall be carried into immediate Execution, as directed in the Seventh Article.

XXX.

That Perſons guilty of petty Miſdemeanors, whoſe Rank, Caſt, or Station in Life, ſhall be thought to exempt them from corporal Puniſhment, may be made liable to Fines; but ſhould ſuch Fines be laid for a larger Sum than One hundred Rupees, they are not to be inforced or levied without the Confirmation of the Nizamut Adawlut; for which Purpoſe they are to be immediately reported, with a State of the Caſe, and the Cauſe of their being impoſed.

XXXI.

That as the Forfeiture and Confiſcation of the Property and Effects of Delinquents ſentenced to the Loſs of Life may often occur, it is to be obſerved that ſuch Forfeiture and Confiſcation is not to depend on the Provincial Phouſdarree, but upon the Nizamut Adawlut: It is to be a ſtanding Rule therefore, to tranſmit, with the Proceedings of the Trial, an Account of the Property and Effects of the Delinquent, and wait the Orders of the Sudder, whether they are to be ſurrendered to the Heirs, or confiſcated to the State: In the latter Caſe a Sale is to be made, and the Amount brought to public Account.

XXXII.

That whereas the honourable Company, from Motives of Tenderneſs, and Solicitude for the Peace and Happineſs of the Ryotts, have determined to aboliſh the Revenue which has hitherto ariſen from the Collections of the Phouſdarree Bazee Jumma, the ſame is accordingly to be made public; the Court is ſtill to take Cognizance

of

of all ſuch Offences, but ſhall inflict no other Puniſhment for them than Stripes or Impriſonment, or Damages to the Party injured.

XXXIII.

That the ſame Motives of Regard for the Tranquillity and Happineſs of the Ryotts, having induced the Government to relinquiſh the Revenue ariſing from the Raſſooms, or Fees of the Câzee and his inferior Officers, of which the Inhabitants have long complained as a ſevere Grievance, the Câzee and Muftee are therefore introduced in the Liſt of Adawlut Officers at a Monthly Salary: In this Capacity they are to continue to atteſt all Writings, to perform all Ceremonies of Marriages, Births, and Funerals, and to diſcharge all their other Functions as was cuſtomary heretofore; and as they are thus to be ſupported at the Expence of Government, they are to exact no Fees, Dues, or Taxes whatſoever: Any Preſent or Gratification, made with the entire free Will of the Party, on the Occaſion of a Marriage or of a Funeral, is not prohibited by this Regulation; but if upon Complaint it ſhall appear that Force or any other undue Influence has been uſed to extort ſuch Gratifications, the Câzee or Muftee ſo convicted ſhall be ipſo facto diſmiſſed from his Office, with Marks of public Diſgrace.

XXXIV.

That the Office of Yetaſaub, having become obſolete, is now totally aboliſhed; but that the Câzee and Muftee ſhall be allowed each Two Deputies for performing the Duties of their Office in the Pergunnahs; theſe to be ſtationed by the Collector at ſuch convenient Diſtances, as that the Ryotts may not have above One Day's Journey to perform for calling in their Aſſiſtance.

XXXV.

That whereas the Peace of this Country hath for ſome Years paſt been greatly diſturbed by Bands of Decoits, who not only infeſt the High Roads, but often plunder whole Villages, burning the Houſes, and murdering the Inhabitants: And whereas theſe abandoned Outlaws have hitherto found Means to elude every Attempt, which the Vigilance of Government hath put in force, for detecting and bringing ſuch atrocious Criminals to Juſtice, by the Secrecy of their Haunts, and the wild State of the Diſtricts, which are moſt ſubject to their Incurſions, it becomes the indiſpenſable Duty of Government to try the moſt rigorous Means, ſince Experience has proved every lenient and ordinary Remedy to be ineffectual: That it be therefore reſolved, that every ſuch Criminal, on Conviction, ſhall be carried to the Village to which he belongs, and be there executed, for a Terror and Example to others; and for the further Prevention of ſuch abominable Practices, that the Villages of which he is an Inhabitant ſhall be fined, according to the Enormity of the Crime, and each Inhabitant according to his Subſtance, and that the Family of the Criminal ſhall become the Slaves of the State, and be diſpoſed of for the general Benefit and Convenience of the People, according to the Diſcretion of the Government.

XXXVI.

That the Tannadars and Pikes of the Diſtricts ſhall be puniſhed by Diſmiſſion, or Fines, if they neglect the Duties of their Charge; and as an Encouragement for them to exert themſelves in the Protection of the Villages committed to their Care, and in detecting, oppoſing, and bringing to Juſtice, all Decoits and other Offenders againſt the public Peace, pecuniary Rewards, Grants of Lands, or particular Privileges and Immunities, ſhall be granted them, proportioned to their Deſerts, and the Services which they ſhall have rendered the State.

XXXVII.

That, in Addition to theſe general Regulations, the Collector ſhall form ſuch ſubſidiary ones for promoting the due Courſe of Juſtice, and the Welfare and Proſperity of the Ryotts, as the local Circumſtances of their reſpective Diſtricts ſhall point out and require, and that they ſhall report the ſame to the Committee of Circuit, in order to their being communicated to the Board, for their final Sanction and Confirmation.

That they ſhall in particular, and without Delay, regulate and tranſmit for Confirmation, the Fees to be received by all Peons and Pikes employed in the Service of the Courts of Adawlut, which can only be done with Accuracy from Information on the Spot. And that they ſhall further eſtabliſh ſuch Rules, with Penalties annexed, as may ſerve effectually to eradicate the Practice among the Officers and Servants of the Cutcherry, of exacting and receiving Bribes from the Parties who have Cauſes in Suit; a Practice not only criminal in the Perſons who are guilty of it, but which reflects Diſcredit and Reproach on the Government under which they ſerve.

A true Extract.

Alexander Higginſon, Secretary.

Revenue Department,
Fort William, 3d Nov. 1772.

EIGHTH

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE

OF THE

EAST INDIA COMPANY.

Together with an APPENDIX referred to in the ſaid Report.

Reported by Mr. ALDERMAN HARLEY on the 11th Day of *June* 1773.

EIGHTH REPORT

FROM THE COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE OF THE *EAST INDIA* COMPANY.

The 11th of June 1773.

The Committee of Secrecy, "appointed to enquire "into the State of the *East India* Company; and "for that Purpose to inſpect the Books and Ac- "counts of the ſaid Company; and to report to "the Houſe what they find material therein, in "reſpect to the Debts, Credits, and Effects, of the "Company, as alſo to the Management and preſent "Situation of the Company's Affairs, together "with their Obſervations thereupon:"—

OBSERVING, from the Accounts ſtated in their Second and Third Reports, that the preſent Diſtreſs of the Company in *England*, for want of Caſh, is principally owing to the great Quantity of Bills drawn by the Company's Preſidencies in *India*, in the Seaſon of 1770, and accepted in *England* between the 1ſt Day of March 1771 and the 1ſt Day of March 1772; they proceeded to enquire into the Conduct of the Company's Servants in *India*, in drawing the ſaid Bills, and into the Conduct of the Company in *England*, after the Receipt of them—And in ſtating what they have found material with reſpect to the Conduct of the Company's Servants in *India*, in drawing the ſaid Bills, Your Committee think it right to purſue the following Method:

1ſt,—To ſtate the Orders ſent by the Court of Directors to each Preſidency, concerning the drawing of Bills, under which the Company's Servants were to act, either when they reſolved to open their Treaſuries for the Receipt of Money, in return for which Bills were to be granted, or when they drew the ſaid Bills in the Seaſon of 1770.

2dly,—To ſtate the Reſolutions for opening their Treaſuries, and the Amount of the Bills drawn, in the Seaſon of 1770, by each Preſidency, and the Terms on which the ſaid Bills were drawn; whereby it will appear how far each Preſidency conformed to, or exceeded, the Orders they had received from the Court of Directors.

3dly,—To ſtate all ſuch Facts, Accounts, or Allegations, as have come to the Knowledge of Your Committee, which may be ſuppoſed either to juſtify or impeach the Conduct of the Company's Servants, in opening their Treaſuries, and drawing the ſaid Bills, or may tend to throw any Light on this Tranſaction.

And in ſtating the Orders ſent by the Court of Directors to each Preſidency, concerning the drawing of Bills, Your Committee think it right to begin by obſerving, that the Directors, ſenſible of the Difficulties to which the Company's Affairs in *England* muſt neceſſarily be expoſed for want of Caſh, if the Bills drawn upon them from *India* exceeded a certain Amount, have, by repeated Orders, from Time to Time, limited their ſeveral Preſidencies as to the Sums which they were permitted to draw upon them; which will appear by ſeveral Letters hereunto annexed.

But Your Committee do not think it neceſſary to ſtate all theſe Orders particularly, in this Part of their Report; they preſume it will be at preſent ſufficient if they ſtate the general Inſtructions ſent to each Preſidency, on this head, in the latter End of the Year 1768, or Beginning of the Year 1769, and the ſpecial Inſtructions ſent by the *Lapwing* Packet on the 30th of June 1769; under one or other of theſe Orders the Company's Servants were to act, when they either opened their Treaſuries, or drew the Bills in Manner beforementioned; and this Your Committee think will be ſufficient to give a full View of the Intention of the Directors concerning the drawing of the Bills at this Period.

And Your Committee will begin by ſtating the Orders

ders ſent on this head to *Bengal*:—And they find, That by a Letter of the Court of Directors, dated the 11th of November 1768 (an Extract whereof is hereunto annexed, N° 1) the Drafts on the Company from this Preſidency, in the enſuing Seaſon, were to be confined to £. 70,000, at the Rate of 2*s.* the Current Rupee; which Sum of £. 70,000 was to be excluſive of Lord *Clive*'s Jaghire—of £. 5,000 allowed to be remitted by *Edward Holden Cruttenden*, Eſquire—of £. 1,500 or £. 2,000 allowed to be remitted as a Subſcription in Support of the Corporation for the Relief of the ſick, wounded, and diſabled Seamen in the Merchants Service—and of £. 5,000 allowed to be remitted by the Commanders and Officers of each of the Company's Ships.—And Your Committee find, by another Letter, dated the 17th of March 1769 (an Extract whereof is hereunto annexed, N° 2) That the Governor and Council at this Preſidency were allowed to increaſe their Remittances or Drafts, by the Ships ſent Home in the enſuing Seaſon, ſo far as One-half of the Sum which their Inveſtment then ſent Home ſhould exceed the Amount of Sixty Lacks, in Piece Goods and Raw Silks, at the Rate of 2*s.* 3*d.* the Current Rupee.

And Your Committee find, That the Court of Directors, by their ſpecial Inſtructions, ſent by the *Lapwing*, on the 30th of June 1769, after having urged ſeveral Reaſons which induced them not to allow their Servants an unlimited Power of drawing Bills upon them (which Reaſons Your Committee will ſtate at large in a future Part of this Report) add, That having conſidered the Matter fully and maturely, and finding by the Letters from that Preſidency, that they had made a conſiderable Increaſe of Inveſtment, it had encouraged them to revoke their former Orders upon the Subject of Remittances, and in lieu thereof, they permitted and empowered the Preſidency to draw upon them in that Seaſon for £. 200,000, and for the whole Amount of the Supplies in Specie which they might be able to ſend to *China*, to any Extent; depending on their Zeal and Aſſiduity in extending their Inveſtments in ſuch Manner as might enable them, the Court of Directors, to perform their Engagements, and to continue to the ſaid Preſidency the ſame Indulgence in future Seaſons.

That, beſides the above Sum of £. 200,000, they might grant Bills for the Amount of Lord *Clive*'s Jaghire, and Certificates to the Commander and Officers of each homeward-bound Ship, as far as £. 5,000 each Ship.

That the Bills for the ſaid £. 200,000, as well as for Lord *Clive*'s Jaghire, were to be drawn at the Rate of 2*s.* 2½*d.* per Current Rupee, and at 365 Days Sight—and that the Bills for ſuch further Sums as ſhould be ſent to *China* were to be drawn at the Rate of 2*s.* 4*d.* per Current Rupee, payable Three Years after Sight; that Latitude being neceſſary for enabling the Company to bring the Amount of their Sales into Circulation at the Time the Bills would become due.

That it was to be obſerved, they had increaſed the Rate of Exchange in proportion to the Time allowed for Payment, which they meant to be in lieu of the Intereſt formerly paid for the exceeding Time after 90 Days; and that the Preſidency was accordingly to give the Bill-holders to underſtand, they would not be entitled to any Intereſt upon Bills drawn in conſequence of thoſe Orders.

And Your Committee find, That the before-mentioned Letter of the Court of Directors, dated the 11th of November 1768, was received at *Calcutta* upon the 31ſt of May 1769—and that the before-mentioned Letter of the 17th of March 1769—was received at *Calcutta* upon the 9th of October 1769—and that the before-mentioned Letter of the 30th of June 1769, by the *Lapwing* Packet, was received at *Calcutta* upon the 3d of January 1770.

And Your Committee find, That the Preſident and Council at *Fort William*, by their Minute dated the 23d of October 1769, Reſolved,

"That public Notice be given, That the Board will "receive all Monies tendered into the Company's Trea- "ſury, from this Day to the 1ſt of November 1770, "and, at the Option of the Proprietors, either grant "Intereſt Notes payable in One Year, or engage to "give Receipts for ſuch Sums as are paid in for Bills "to be granted by the firſt Ship to be diſpatched after "the 22d of November 1770, which Receipts are to "bear an Intereſt at the Rate of Eight per Cent. per "Annum, until the Bills are granted; that Three Sets "of Bills be drawn, each Set for One-third of the Sum "paid in; the Firſt Set to become payable at 365 "Days Sight, the Second Set at 730 Days Sight, and "the Third Set at 1,095 Days Sight; theſe Bills to "bear an Intereſt at Three per Cent. per Annum, from "90 Days Sight to the Day of Payment, the Exchange "to be at 2*s.* 3*d.* per Current Rupee to the Company's "Servants Civil and Military, and 2*s.* 2*d.* to Free "Merchants and all others."

And Your Committee find, by a Minute of the Preſident and Council at *Fort William*, in the Secret Department, dated the 23d of October 1770 (a Copy whereof is hereunto annexed N° 3) That they then reſolved, that the Time fixed on for refuſing all Money offered to their Treaſury for Bills on *England*, be prolonged to the 1ſt Day of January 1771.

And Your Committee find, by a Minute of the Governor and Council at *Fort William*, of the 23d Day of October 1770, That they had on that Day received into their Treaſury, in conſequence of their Reſolution of the 23d Day of October 1769, for opening their Treaſury, 58,08,348 Rupees 7 Ann. 3 Pice.

Your Committee do not find, in any ſubſequent Minute of the Governor and Council of *Fort William*, the preciſe Sum ſtated, which they received into their Treaſury from the 23d Day of October 1770 (when they reſolved to prolong the Time during which the ſaid Treaſury was to continue open) to the 1ſt Day of January 1771; but from the total Amount of Bills drawn, which appears by an Account delivered in by Mr. *Tookey*, and inſerted in another Part of this Report; to be Current Rupees 95,43,855. 5. 11—it follows, that the Sum ſo received, during the above Period, muſt have been, at leaſt, 37,35,506. 14. 8.

And your Committee find, That the Bills of Exchange drawn from *Bengal* in the Seaſon of 1770, which were accepted between the 1ſt Day of March 1771 and the 1ſt Day of March 1772, amounted to £. 1,063,067. 1. 2, which Bills were excluſive of Certificates granted to the Commanders and Officers of the Company's Ships, but includes what was remitted on Account of Lord *Clive*'s Jaghire.

And in order to ſhew to the Houſe to what Amount the before mentioned Sum of £. 1,063,067. 1. 2. exceeded the Permiſſion of drawing Bills given by the Court of Directors to this Preſidency, either according to the Rule laid down in their Letters of the 11th of November 1768, and the 17th of March 1769, or according to their ſpecial Inſtructions ſent by the *Lapwing* on the 30th of June 1769, Your Committee have drawn out the following Statements; viz.

First Statement.

Permiſſion for drawing Bills, according to the Rule laid down in the Letters of the 11th of November 1768 and the 17th of March 1769.

Bills permitted to be drawn per Letter 11th of November 1768, at 2*s.* per Current Rupee, to the Amount of	£. 70,000	—	—
Bills for Lord *Clive*'s Jaghire, Current Rupees 258,631. 2 Annas, at 2*s.* per Current Rupee - - -	25,863	2	3

Bills

Bills in favour of the Corporation for the Relief and Support of ſick, wounded, and diſabled, Seamen, in the Merchants Service, according to the higheſt Calculation —		2,000 — —	
And as the Inveſtment of the Seaſon 1770 exceeded 60 Lacks in the Sum of £.229,853, add the Moiety thereof, acording to the Permiſſion granted by the Letter of the 17th of March 1769 — —		114,926 10 —	
	£.	212,789	12 3
Bills drawn in Seaſon 1770 —		1,063,067	1 2
Exceſs above theſe Orders — —		850,277	8 11

Your Committee have included, in this Statement of Bills permitted to be drawn, the Sum of £.114,926. 10, being the Moiety of the Sum which the Inveſtment of the Seaſon 1770 exceeded Sixty Lacks, at 2*s.* 3*d.* per Current Rupee, thinking that this ought to be allowed in the ſaid Statement, if the Houſe are of Opinion that the Preſident and Council acted under the Orders of the 11th of November 1768 and the 17th of March 1769, when they reſolved to open their Treaſury on the 23d of October 1769, and engaged to draw Bills in conſequence thereof; though in fact the before-mentioned Orders were applicable to the Bills drawn in the Seaſon of 1769 only.

Second Statement.

Permiſſion for drawing Bills, according to ſpecial Inſtructions ſent by the *Lapwing*, of the 30th of June 1769.

Bills permitted to be drawn by ſpecial Order ſent by the *Lapwing*, the 30th of June 1769 — —	£.	200,000 — —	
Lord *Clive*'s Jaghire, at 2*s.* 2½*d.* *per* Current Rupee — —		28,557	3 8
	£.	228,557	3 8
Bills drawn in Seaſon 1770 upon the Court of Directors — —		1,063,067	1 2
Exceſs above theſe Orders —		834,509	17 6

Note; No Part of theſe Bills were for Specie ſent to *China*.

Your Committee have formed theſe Two Statements, leaving it to the Houſe to judge, under which of the Two before-mentioned Orders the Preſident and Council may be ſuppoſed to have acted, at the ſeveral following Periods, from whence a View of this Tranſaction can be taken, *viz.* — at the Firſt Opening of the Treaſury, on the 23d Day of October 1769 — at the Time when they prolonged the Opening of it, on the 23d Day of October 1770—at the Time when they drew Bills to the Amount of £.747,195. 4. 2; *viz.* on the 22d of November 1770—at the Time when they drew Bills to the Amount of £.315,871. 17; *viz.* on the 20th of January 1771. — But, in order to throw further Light on the Conduct of the Company's Servants on this Occaſion, Your Committee think proper to make the following Obſervations:

1ſt. — That in the Seaſon 1769, during which Time this Buſineſs was tranſacting in *Bengal*, the Preſident and Council drew for no more than £. 28,998. 8. 9, excluſive of Certificates to the Commanders and Officers of the Company's Ships. — The above Sum of £. 28,998. 8. 9, includes £. 20,459. 16. 11, drawn on Account of Lord *Clive*'s Jaghire; the Remainder, being £. 8,538. 11. 10, is leſs than the Amount of the Bills which the Preſident and Council were permitted to draw in that Seaſon, by the Sum of £. 61,461. 8. 2.

2d.—Mr. *Cruttenden*'s £. 5,000, for which Bills were permitted to be given in this Seaſon, was not remitted.

3d.—Your Committee obſerve, That by the Firſt of the before-mentioned Orders, the £.70,000 was to be drawn for at the Rate of 2*s.* the Current Rupee, and ſo much as the Inveſtment exceeded Sixty Lacks, was to be at 2*s.* 3*d.* the Current Rupee. — And by the ſpecial Orders ſent out by the *Lapwing*, the £. 200,000 was to be at 2*s.* 2½*d.* the Current Rupee, and at 365 Days Sight, without Intereſt; the Preſident and Council, in the ſmall Sum of £.8,538. 11. 10, which they drew for in the Seaſon 1769, conformed to the before-mentioned Orders of the 11th of November 1768, by drawing the ſame at 2*s.* the Current Rupee, and at 90 Days Sight. — Lord *Clive* had Certificates for the Money remitted by him in that Seaſon, in which, according to the uſual Orders on that Subject, the Rate of Exchange was left to the Determination of the Court of Directors; but, in the Bills drawn in the Seaſon 1770, the Preſident and Council departed from all the before-mentioned Inſtructions, by drawing them at a different Rate of Exchange, and on different Terms, as will appear in the following Account, which Your Committee have thought proper to make Part of this Report.

An ACCOUNT of BILLS of EXCHANGE drawn from *Bengal* in the Seaſon 1770, Advice received in 1771.

	C. Rupees. Annas. Pice.		s. d.				
By the *Duke of Kingſton*, Advice received the 9th July 1771 —	12,00,790 7 9	drawn at 365 Days Sight, at	2 2½	per Rupee, with Intereſt at 3 per Cent. per Ann. after the Firſt 90 Days	£. 132,587 5 8		
	11,99,957 13 2	D° —	— 2 3	D° — D° — D°	134,995 5 6		
	24,00,748 4 11					£. 267,582 11 2	
Ditto — —	12,00,790 8 —	drawn at 730 Days Sight, at	2 2½	D° with Intereſt at 3 per Cent. per Ann. after the Firſt 90 Days	£. 132,587 5 8		
	9,53,057 12 2	D° —	— 2 3	D° — D° — D°	107,219 — —		
	21,53,848 4 2					239,806 5 8	
Ditto — —	12,00,791 4 2	drawn at 1,095 Days Sight, at	2 2½	D° with Intereſt at 3 per Cent. per Ann. after the Firſt 90 Days	£. 132,587 7 4		
	9,53,057 12 5	D° —	— 2 3	D° — D° — D°	107,219 — —		
	21,53,849 — 7					239,806 7 4	
	C. Rupees 67,08,445 9 8					£. 747,195 4 2	
By the *Worceſter*, Advice received the 21ſt Auguſt 1771	4,97,866 8 6	drawn at 365 Days Sight, at	2 2½	D° with Intereſt at 3 per Cent. per Ann. after the Firſt 90 Days	£. 54,972 15 —		
	4,47,270 — 11	D° —	— 2 3	D° — D° — D°	50,317 17 4		
	9,45,136 9 5					105,290 12 4	
Ditto — —	4,97,866 8 6	drawn at 730 Days Sight, at	2 2½	D° with Intereſt at 3 per Cent. per Ann. after the Firſt 90 Days	£. 54,972 15 —		
	4,47,270 — 11	D° —	— 2 3	D° — D° — D°	50,317 17 4		
	9,45,136 9 5					105,290 12 4	
Ditto — —	4,97,866 8 6	drawn at 1,095 Days Sight, at	2 2½	D° with Intereſt at 3 per Cent. per Ann. after the Firſt 90 Days	£. 54,972 15 —		
	4,47,270 — 11	D° —	— 2 3	D° — D° — D°	50,317 17 4		
	9,45,136 9 5					105,290 12 4	
	C. Rupees 95,43,855 5 11					£. 1,063,067 1 2	

Due in the Year 1772 —	C. Rupees	33,45,884 14 4 —	£. 372,873 3 6
Ditto — 1773 —	—	30,98,984 13 7 —	34,096 18 —
Ditto — 1774 —	—	30,98,985 10 — —	345,096 19 8
	C. Rupees	95,43,855 5 11 - - -	£. 1,063,067 1 2

The above Bills were accepted on the Terms they were drawn.

East India Houſe the 28th May 1773. Errors excepted. *R. Tookey*, Deputy Accomptant.

Your

Your Committee having thus ſhewn how far the Preſidency of *Fort William* departed from the Orders of the Court of Directors, in the Amount of the Bills drawn by them in the Seaſon of 1770, and in the Rate of Exchange, and in the Terms on which the ſaid Bills were drawn, Your Committee will now therefore proceed to ſtate all ſuch Facts, Accounts, or Allegations, as have come to their Knowledge, which may be ſuppoſed either to juſtify or impeach the Conduct of the Company's Servants at this Preſidency, in opening their Treaſury, and in drawing the ſaid Bills, or may tend to throw any Light on this Tranſaction.

Your Committee obſerve in the Minute of the Governor and Council of *Fort William*, of the 23d of October 1769, before mentioned, that they founded the Reſolution they then came to, of receiving all Monies tendered, into the Company's Treaſury, from that Day to the 1ſt Day of November 1770, in Return for which Bills were to be granted in the Manner before ſtated:—1ſt, On the Neceſſity of eſtabliſhing a Fund of Money to be laid up for any future Exigencies, for which Purpoſe they ſay it is apparent that they cannot flatter themſelves, however the Public may have been flattered, with any Expectations from their Revenues, and that the only expedient within their Reach is to open their Treaſury Doors for Remittances—2dly, On the Policy of depriving Foreign Nations, and particularly the French, of the Reſources they derive from the Money paid into their Treaſuries by thoſe who want to remit it to Europe; and in their ſaid Minute they reaſon as follows:

"If we conſider this Meaſure as it affects the French "Power, all that is neceſſary to the Subject may be "reduced to this; it will immediately deſtroy the "Springs of their preſent Opulence, and check their "future Riſe, by diverting thoſe Sums from their "Treaſury, by the Help of which they are become what "they are."

"If we conſider it as it regards the Proſperity of the "Country, nothing can be more beneficial, as it will "oblige not only them, but every Foreign Company, to "import Bullion, according to former Cuſtom, and "thereby bring a conſiderable Increaſe of Specie into "the general Circulation, at a Time that every Branch "of Commerce is drooping for Want of it:"—3dly, In future Juſtification of this Meaſure, they declare it their Duty to conſult the particular Intereſt and Convenience of the Company at Home, as far as is conſiſtent with the general Welfare Abroad; Firſt, by gaining Time in the Form and Manner of remitting; Secondly, by preparing a Reſource for the Company in *England* to anſwer their Drafts; and for this Purpoſe they determine to add to their preſent Inveſtment, by purchaſing Goods of Individuals, for Bonds at Eight per Cent. and One Year's Credit, by which, they add, an increaſed Advantage will accrue to the Company and Trade from *Bengal* to *England*.

And Your Committee find, by the ſaid Minute of the Preſident and Council of *Fort William*, in the Secret Department of the 23d of October 1770, That when they reſolved to prolong the Time of keeping their Treaſury open for the Receipt of Money, in Return for which Bills on *England* were to be granted, to the 1ſt of January 1771; they aſſigned as their Reaſons for ſo doing, that the Sum then in their Treaſury was inadequate to keep Pace with the unavoidable Demands of each Department, and to allow of further Sums to be advanced for the Inveſtment; that they had unavoidably fallen ſo much in Arrears, both in Tribute to the King, and Allowance to the Nabob, as well as in the Stipends and Salaries to the Miniſters and Penſioners, that it became neceſſary, for the Support of the National Character, and to prevent the King and Nabob from ſuffering extreme Diſtreſs and Embarraſſments in their different Houſeholds, that Part of their firſt Collections be applied to pay off a Proportion of thoſe Arrears; they then add the Reaſon aſſigned in their former Minute for firſt opening their Treaſury; viz. The Expediency of depriving the French of thoſe Reſources, for the Purpoſes of either War or Commerce, which they drew from the Inhabitants of the Engliſh Settlements, by receiving from them conſiderable Sums of Money for Bills on Europe; and they conclude in the following Words:

"We hope that the Policy of keeping Money from "them, the French, at this critical Juncture, will juſtify "any Meaſures we may take to deprive them of it, even "if thoſe Meaſures may bring on the Company any "preſent Inconveniency."

And then, taking into Conſideration the Inveſtment, they reſolved to add to it by purchaſing Goods with Bonds to the Amount of Twenty-five Lacks, in order the better to enable the Company to diſcharge the great Demands that may be made upon them by Parliament, and by thoſe Perſons to whom the Bills will be granted.

Theſe appear to Your Committee to be the Motives aſſigned by the Governor and Council for the Meaſures before mentioned; but, for the fuller Information of the Houſe, Your Committee refer to the Minutes of the Preſident and Council at *Fort William*, of the 23d of October 1769 (Extract of which is hereunto annexed, N° 4) and the 23d of October 1770, which makes the preceding Number of the Appendix.

To enable the Houſe to judge of the Motives thus aſſigned by the Preſident and Council of *Fort William*, for their Conduct on this Occaſion, Your Committee think it right to ſhew, in the firſt Place, upon what Grounds the ſaid Preſident and Council came to the Reſolution of eſtabliſhing a Fund for future Exigencies.

Your Committee have no Doubt of the general Policy of providing ſuch a Fund in *India* for future Exigencies, whenever the ſame can be done without incurring greater Inconveniencies, and that in this Light ſuch a Meaſure might be agreeable to the Sentiments of the Court of Directors.

And Your Committee find, That the Directors, in their Letter to the Preſident and Council at *Fort William*, of the 11th of November 1768, obſerve, that though the Balance of the Company's Treaſury at *Fort William*, together with the Balances at the ſeveral Aurungs and Subordinates, were very conſiderable; yet that, after deducting the remaining Debt at Intereſt, which was ſoon to be paid off, there would not be a greater Sum in Specie than what the Security of the Company's Affairs would always require; and that, ſhould the War continue many Months longer on the Coaſt of *Coromandel*, and on the *Malabar* Side, the Drafts from thence on the Preſidency of *Fort William* would probably be ſuch, as, together with the Charges of the Settlement, the Inveſtment, and Remittances to *China*, might reduce the Treaſury lower than it would be prudent to permit; they however add, that they cannot ſuffer themſelves to be drawn upon to an unlimited Amount, the State of the Company's Affairs in *England* not yet admitting them to anſwer large Drafts upon them from *India*; but that, ſhould the Exigencies of Affairs at that Preſidency require their receiving Money into their Treaſury, they, the Directors, prefer the Mode of borrowing at Intereſt to that of granting Bills upon them, and therefore permit them to take up ſuch Sums at Intereſt, for One Year certain, as would anſwer their various Demands, which were to be paid off at the Expiration of that Period, or as ſoon after as the State of their Treaſury would admit.

Your Committee have not found, in the Letters of the Court of Directors to this Preſidency, previous to their opening their Treaſury on the 23d of October 1769, any other Expreſſions than are applicable to the Policy of providing a Fund againſt future Exigencies: The firſt Circumſtance which appears to have given Riſe to this Meaſure, as far as Your Committee have been able to diſcover, is a Letter of the Preſident and Council of

Fort Saint George to the Preſident and Council at *Fort William*, dated the 1ſt of March 1769, in which they urge the Neceſſity of ſuch a Fund, for the Security of the Company's Settlements, in the ſtrongeſt Terms, as will appear in their Letter, Extract whereof is added in the Appendix, N° 5—and the Preſident and Council at *Fort Saint George* conveyed to the Court of Directors, in like Terms, their Sentiments on this Subject, in their Letter of the 8th of March 1769, an Extract of which is likewiſe added in the Appendix, N° 6.

And Your Committee find, That the Select Committee of *Fort William* wrote an Anſwer, dated the 21ſt of March 1769, to the before-mentioned Letter of the Preſident and Members of the Secret Department of *Fort Saint George*, of the 1ſt of March 1769, in which they expreſs themſelves as follows:

" Permit us, Gentlemen, to take this Opportunity of " teſtifying our moſt ſincere Satisfaction at the Plan you " propoſed of a Fund for Exigencies in both Preſiden- " cies; your Reaſons are ſtrong, clear, and convincing, " and your Manner of communicating them equally " candid, impartial, and friendly; ſuch a ſtriking In- " ſtance of Unanimity in our Sentiments, and mutual " Confidence in our Councils, muſt have a very powerful " Effect on the Minds of the Court of Directors, and " impreſs that Conviction of the Unreaſonableneſs of " their preſent Expectations, which the ſtrongeſt Repre- " ſentation from this Preſidency alone might have proved " ineffectual to awaken: Your Judgment of the Precа- " rioufneſs of our Collections, in caſe of ſudden Diſturb- " ances or Invaſions, and of even our preſent Difficulties " in making them, from a Want of Specie, is perfectly " juſt and well founded; but how much more alarmed " muſt you have been, had you been minutely acquainted " with our particular Situation?"

They then proceed to ſtate the Difficulties they were under, from the low Condition of their Treaſury, from the declining State of *Bengal*, from the Proſpect of War, which was at that Time expected with the Vizir *Sujah ul Dowla*, and from the Want of Specie for their own Uſe, while it flowed into the Treaſuries of Foreign Nations, in conſequence of the miſtaken Œconomy, as they term it, of the Court of Directors, in prohibiting all Remittances through their Caſh, without an abſolute Loſs of 1-9th of the Principal; and then they proceed as follows:

" The ſole Proſpect which the Company had of ful- " filling their Agreement with Government, was placed " in the Supplies they were to receive from hence, either " in Money or Goods, and the Alternative we had left " was to run all Hazards here, or incur inſuperable " Difficulties to the Company, and certain Diſgrace to " ourſelves at Home; in this Dilemma we propoſed " the former, and endeavoured to make the moſt ample " Proviſion for the Company's Emergencies in Europe, " by an Inveſtment to the Amount of near double their " Agreement with Government; after, however, this " utmoſt Exertion of our Endeavours, and after the in- " conteſtable Evidence we have tranſmitted to our " honourable Maſters, of the exaggerated Light in which " their new-acquired Advantages have been placed, and " their preſent critical and precarious State, we cannot " in Juſtice to ourſelves or them, doubt their taking " Meaſures accordingly; and having now ſecured their " Credit for the preſent, we muſt begin to provide for " the Safety of thoſe Poſſeſſions which are its immediate " Baſis and Support; we ſhall propoſe to contract " greatly our Inveſtment for this Year, and appropriate " thoſe Sums for the Eſtabliſhment of a Fund for your " and our own future Neceſſities; theſe Savings for this " Year, together with a Reſerve which we can in an " Emergency make of ſome Arrears in the King's Tri- " bute and Miniſter's Allowance, will place us beyond " any Danger we ſee any Proſpect of at preſent; and a " Continuance of them, joined to ſuch wholeſome Re- " gulations from Home as our joint Repreſentations " may produce, will, we doubt not, in the Courſe of a " few Years, much exceed the Reſources of any Euro- " pean Nation who might venture to attack us."

And Your Committee find, That the Expediency of eſtabliſhing ſuch a Fund was taken into Conſideration by the Preſident and Council at *Fort William*, on the 2d Day of May 1769, as appears by their Minute of that Day relative thereto; and on the 7th of Auguſt 1769 the ſaid Preſidency, as appears by their Minute of that Date, hereunto annexed, N° 7, renewed their Deliberations on this Subject, and agreed not only on the Expediency, but on the Neceſſity, of the Meaſure, and reſolved to adopt it as ſoon as it was in their Power; and then they add, That the more they reflect on the fatal Conſequences of an empty Treaſury, in the Event of Troubles, either in theſe Provinces, or upon the Coaſt, where their only Dependance is on Supplies from *Bengal*, the more they are convinced it is high Time to guard againſt ſuch Conſequences, by timely appropriating Annually a certain Sum of the Surplus Revenue, until they have a Crore in their Treaſury, never to be touched but in Time of Neceſſity, when the Ravages of an Enemy may put a Stop to the Collections of the Revenue, as was lately experienced in the *Carnatic*, and which muſt ever be the Caſe when the invading Power truſts ſolely to Cavalry: And then proceeding to take into Conſideration the Reſources for raiſing ſuch a Fund, and the Receipts and Diſburſements ſince the Acquiſition of the Dewannee, they determined that the only ſure Means left was curtailing the Inveſtment for Two or Three Years; a Meaſure which, they ſay, is only to be juſtified by Neceſſity, and hope it will meet with the Approbation of the Court of Directors: And then they agree, That the Inveſtment for the next Year ſhall not exceed 45 Lacks; and reſolve, That whatever may be the Surplus of the Revenue, it be appropriated for the Fund before-mentioned.

And Your Committee find, That the Preſident and Council again took the Expediency of a Fund of this Nature under Conſideration, the 17th Day of October 1769, as will appear by their Minute hereunto annexed, N° 8; when having read and conſidered a Letter from the Secret Committee of the *Eaſt India* Company, of the 1ſt of April 1769, concerning hoſtile Intentions apprehended from the French, and given Orders to the Preſident and Select Committee to provide againſt the ſame, as will appear more at large in the ſaid Letter, which is included in the ſaid Minute, the Preſident, Mr. *Verelſt*, then laid before the Board a Minute, propoſing, that the Advices which they had then received, together with the moſt effectual Methods to reduce and repreſs the Growth of the French Power, and the beſt Expedients for raiſing a Fund for their own Exigencies, be taken into their immediate and ſerious Conſideration; and it was then agreed, That this Subject, on Account of its Importance, ſhould be taken into further Conſideration on the Monday following; on which Day, being the 23d Day of October 1769, the Preſident and Council reſumed their Deliberations on this Subject; and after taking a Review of paſt Receipts and Diſburſements, and forming a Statement thereof from April 1768 to May 1769, and an Eſtimate of the ſame from April 1769 to May 1770, they came to the Reſolution of opening their Treaſury from the ſaid 23d Day of October, on the Terms before-mentioned, in order to provide a Fund againſt future Emergencies, and for the other Reaſons ſtated in a former Part of this Report, and which may be ſeen more fully in the Minute itſelf, which is already added, in the Appendix, N° 4.

And Your Committee find, That when the Court of Directors were appriſed of a Plan having been concerted between the Preſidencies of *Fort St. George* and *Fort William*, for eſtabliſhing a Fund for Military Reſources, by a Reduction of their Inveſtment, they expreſſed their

Diſapprobation of this Meaſure, in their Letters which they wrote to each of theſe Preſidencies on the 23d Day of March 1770.—In theſe Letters they, the Directors, obſerve, "That however ſalutary it may be to "have a View to remote Events, and to provide for "future Exigencies, after their Inveſtments ſhall have "been carried to the Extent requiſite for the Company's "immediate Occaſions, yet in how unfavourable a "Light muſt appear the Intention of their Servants, to "guard againſt remote and uncertain Evils Abroad, by "leaving the Company to ſink under abſolute and pre-"ſent Diſtreſſes at Home." They then ſtate the many Demands they have upon them at Home, and expreſs the utmoſt Aſtoniſhment to ſee their Servants entertain an Idea of reducing their Inveſtment, without abſolute Neceſſity, and thereby depriving them of the only Means they have to anſwer ſuch Demands: They then expreſs their Hopes, that, upon more mature Deliberation, their Servants will lay aſide ſo deſtructive a Deſign; yet they ſay, the View of it is ſo alarming, as to make it neceſſary for them to declare their peremptory Prohibition of ſuch a Meaſure: They tell them that every other Conſideration is to give place to the eſſential and primary Objects of their Inveſtments, admitting that their next Concern would be to have a large Balance remaining in their Treaſury; but declaring their Expectation, that the Revenue of each Preſidency ought to afford a Surplus for the Eſtabliſhment of a Fund againſt Emergencies: And they conclude with poſitive Injunctions, that their Servants do not at any Time engage in Plans of ſo important a Nature without their Knowledge and Concurrence, as it behoved them to concert with them only ſuch Syſtems as materially affect the very Being of the Company.

And Your Committee find, That the before-mentioned Letter, of the 23d Day of March 1770, was received at *Calcutta* on the 1ſt Day of November 1770; and that the like Letter was received at *Madras* on the 15th Day of September 1770.

Admitting however the Policy, or even Neceſſity, of a Fund for future Exigencies, it will ſtill remain to be conſidered,

Firſt—Whether the Neceſſity was ſo imminent that the Preſidency could not wait for the Opinion and Orders of the Court of Directors on this Subject:

Secondly—Whether they had no other Reſource, beſides thoſe of drawing Bills on the Court of Directors, or of diminiſhing the Company's Inveſtments.

The Houſe will judge how far the Occaſion for forming a Fund againſt future Exigencies was ſo urgent as to leave no Time to conſult the Court of Directors on this Subject, by conſidering the ſeveral Circumſtances which gave riſe to this Meaſure, as before ſtated, particularly the Letter from the Preſident and Council of *Fort St. George* of the 1ſt of March 1769, and the Anſwer of the Preſident and Council of *Fort William* thereto, and the Letter from the Secret Committee of the Court of Directors of the 1ſt of April 1769: But Your Committee cannot help obſerving, that the Preſident and Council at *Fort William* appear, by the very Minute of the 23d of October 1769, by which they reſolve to open their Treaſury, to have conſidered the Events upon which they founded this Meaſure as not immediately impending: Their Words are;

"Whatever Proſpects the French may have in Agi-"tation, the preſent Seaſon of the Year muſt, by reaſon "of the North Eaſt Monſoon, expoſe any Expedition "againſt *Bengal* to innumerable Difficulties and Delays; "their Footing ſhould be much firmer, and their Name "much better eſtabliſhed in theſe Provinces, to warrant "any Attempt at all; and it is ſtill more improbable "they ſhould chooſe ſo unfit a Seaſon for making it, "under ſuch uncertain and precarious Proſpects."

And in the Minute of the Governor and Council of the 23d of November 1769, Brigadier General *Smith*, then Commander of the Company's Forces in *Bengal*, ſays, in a Minute delivered in by him:

"Our Troops are now recalled from the Dominions "of our Allies, and our own Provinces enjoy a perfect "Tranquillity, while at the ſame Time we are prepared "to repel the Invaſion of any Eaſtern Power:"—And in another Part of his ſaid Minute he ſays:

"The Court of Directors have indeed wrote to us to "be upon our Guard, and they have wrote wiſely; for "I muſt always think that whilſt the French are col-"lecting ſuch a formidable Body of Troops at the "Iſlands, the Poſſeſſions of the Britiſh Nation in *India* "ought to be rendered as ſecure as poſſible: That the "French will hereafter attempt ſome important Expe-"dition in *India*, I firmly believe; but where the "Attempt will be made, and the Time when it is to "happen, is very uncertain." And the Preſident and Council, in conſequence of this Minute of General *Smith*'s, gave it as their Opinion, that the Advices received from the Court of Directors, regarding the Preparations of the French, rather threaten a diſtant, than immediate, Danger.

And, to enable the Houſe to judge whether the Preſidency of *Fort William* were poſſeſſed of other Reſources for eſtabliſhing a Fund againſt future Exigencies, and particularly, whether the Revenues there collected were ſufficient for this Purpoſe, Your Committee think proper, in the firſt Place, to refer to the various Accounts of Receipts and Diſburſements at this Preſidency, as ſtated in their former Reports; with the ſame View they think proper to refer to ſeveral Letters inſerted in the Appendix to this Report, N° 9; in which the Houſe will ſee the Sentiments which the Preſident and Council entertained at different Periods, ſince the Acquiſition of the Dewannee, of the Amount of the Revenues of *Bengal*—of the Expences neceſſary to be incurred in the Civil and Military Departments—and of the Surplus that would remain.

And, for the further Information of the Houſe on this Head, Your Committee think it neceſſary to add Three Accounts, as more immediately applicable to the Subject under Conſideration; the Firſt is a Calculate of Receipts and Diſburſements for One Year, from March 1769 to March 1770, formed by the Select Committee of *Bengal* in March 1769, upon an Application from the Preſident and Council of *Fort St. George* for Money to carry on the War againſt *Hyder Ally*; in which Calculate the Select Committee, after having allowed 70 Lacks for an Inveſtment, ſtate the Balance to be in favour of their Receipts, at the End of March 1770, to the Amount of 60,61,111 Current Rupees, or £. Sterling, at 2*s*. 3*d*. per Current Rupee, 681,874. 19. 9. The Calculate is as follows:

CALCULATE of the RECEIPTS and DISBURSEMENTS of the Presidency of *Bengal*, from March 1769 to March 1770.

			CRs.
From the Revenues of Soubah *Bengal* they compute may be collected about	*Sicca* Rupees	150,00,000	174,00,000
From Soubah *Bahar*, after making the Deductions proposed by Mr. *Rumbold*	*Sicca* Rupees	50,00,000	55,50,000
From the Province of *Burdwan*	*Sicca* Rupees	36,00,000	41,76,000
Midnapore			10,00,000
Chittagong			5,50,000
Calcutta Lands and Company's Customs	*Sicca* Rupees	15,00,000	17,40,000
Imports			10,00,000
Balance in the Treasury on the 20th Instant			22,07,111
			CRs. 336,23,111

Supposed Disbursements.			CRs.
Of the Presidency			120,00,000
Investment			70,00,000
Tribute to His Majesty	*Sicca* Rupees	26,00,000	30,16,000
Allowances to the Nabob and his Ministers		44,00,000	51,04,000
Remittances to *Madras* on the *Thames*			4,42,000
			CRs. 275,62,000

Total Receipts		CRs. 336,23,111
Total Disbursements		275,62,000
Balance at the End of March 1770		CRs. 60,61,111
or £. st. at 2*s.* 3*d.*		681,874 19 9

The Second, is a Statement of Receipts and Disbursements from the 30th of April 1768 to the 30th of April, 1769, in which the Governor and Council of *Bengal* make the Balance against the Presidency, Lacks 10,85,030. 14; and including an Increase of Bond Debt, to the Amount of Lacks 7,24,430. 6, make the Balance against the Treasury, Lacks 18,09,450. 15, at 2*s.* 3*d.* per CR. £. 203,563. 4. 7.

STATEMENT

STATEMENT of RECEIPTS and DISBURSEMENTS of *Fort William* Presidency, from 30th April 1768 to 30th April 1769.

Dr.					Cr.			
To the Nett Amount of Revenues collected in the Province of *Bengal*, from 30th April 1768 to 30th April 1769 - - *Sicca* Rupees	153,32,598	3	—		By Amount of fundry Invoices of Goods fent to Europe, from 30th April 1768 to 30th April 1769 - - - -			66,31,681	4	—
Batta 16 per Cent.	24,53,215	11	3		By Amount paid the King His Yearly Tribute, from D° to D° - - - -	26,00,000	— —			
				177,85,813	14	3	By Amount paid the Nabob's Yearly Stipend - - - - - -	37,00,000	— —			
To the Amount of Revenues collected in the Province of *Bahar*, taken on an Average for 12 Months - - -				57,50,000	—	—	By Amount paid the Miniſters their D° -	12,00,000	— —			
To the Nett Amount of *Burdwan* Collections, from 30th April 1768 to 30th April 1769 - - - - -				40,48,031	9	—	By Amount of extra Allowances from D° to D° - - - - - -	5,00,000	— —			
To the Nett Amount of *Midnapore* Collections, from D° to D° - - - - - - - - -				7,76,044	11	6	*Sicca* Rupees -	80,00,000	— —			
To the Nett Amount of *Chittagong* Collections, from D° to D° - - - - - - - -				4,21,396	15	—	Batta 16 per Cent.	12,80,000	— —			
To the Nett Amount of Revenues, collected Account *Calcutta* Lands, from D° to D° - - - - -				13,49,590	6	6	CRs.	92,80,000	— —			
To the Nett Amount of Cash received into the Treaſury for Cuſtoms, from D° to D° - - - - - -				1,94,708	1	9	By Amount paid Lord *Clive*'s Jaghire for One Year - - - -	2,58,631	— —			
To the Nett Amount of Goods imported from Europe, agreeable to Invoices, from D° to D° - - - -				10,55,890	12	—				95,38,631	—	—
To the Amount received into the Treaſury, from D° to D°, for which Bonds were granted, at Intereſt at 8 per Cent. per Ann. - - - - - - - -				19,17,529	9	9	By Amount of Caſh diſburſed for Civil and Military Expences, for D° - - - - - - - - - -			130,95,483	14	—
				332,99,005	15	9	By Amount of Caſh ſent to, and Bills paid, Account of *Madras* and *Bombay* Preſidencies, from D° to D° - - - -			34,10,334	12	—
To Balance - - - - - - - -				10,85,030	14	—	By Amount of Caſh paid Commiſſion to the Servants, on One Year's Revenues, at 2½ per Cent. from D° to D° - - -			5,14,806	7	—
Current Rupees -				343,84,036	13	9	By Amount of Caſh paid from the Treaſury, from D° to D°, being Amount of Intereſt Bonds paid off - - - -			11,93,099	8	9
							CRs.			343,84,036	13	9

The Third, is an Eſtimate of Receipts and Diſburſements from the 30th of April 1769 to the 30th of April 1770, in which, allowing only 45 Lacks for the Inveſtment, they make the Balance againſt the Preſidency 6,63,055. 1. 3. at 2 *s* 3 *d*. CR. £. 74,593. 13. 11.

An ESTIMATE of RECEIPTS and DISBURSEMENTS, from the 30th April 1769 to 30th April 1770.

Dr.				Cr.	
To Amount Receipts of laſt Year - -		332,99,005 15 9		By Inveſtment - - - - -	45,00,000 — —
				By Tributes, Stipends, Allowances, and Lord *Clive*'s Jaghire - - - -	95,38,631 — —
Deduct Failures				By Civil and Military Diſburſements - - -	130,00,000 — —
Bengal -	10,00,000 — —			By *Bombay* Preſidency - - - -	18,70,000 — —
Babar -	7,50,000 — —			By *Madras* D° - - - -	10,80,000 — —
Difference of Money borrowed and paid at Intereſt -	7,24,430 1 —			By Navy Donation - - - -	15,00,000 — —
		24,74,430 1 —		By Army D° - - - -	1,74,000 — —
			308,24,575 14 9	By Commiſſion to Civil and Military Servants, on Eſtimate - - - -	5,25,000 — —
Cuſtoms on Salt, not included in the General Statement - -			8,00,000 — —		
			316,24,575 14 9		
Balance againſt the Preſidency - - - -			6,63,055 1 3		
		CRs.	322,87,631 — —	CRs.	321,87,631 — —

The Credit Side of this Account appears to be wrong; the ſeveral Sums taken together making CRs. 321,87,631, inſtead of CRs. 322,87,631, which would make the Balance againſt the Preſidency CRs. 5,63,055. 1. 3. or £. 63,345. 13. 11.; inſtead of CRs. 6,63,055. 1. 3; or £. 74,593. 13. 11.

The Two laſt Accounts were formed by the Governor and Council of *Bengal*, on the 23d Day of October 1769, and they were the Ground on which the Preſident and Council then determined,

" That they could not flatter themſelves with any " Expectations from their Revenues, of Supplies ſuffi- " cient for a Fund againſt future Exigencies; and that " the only Expedient within their Reach was to open " their Treaſury Doors for Remittances."

Your Committee cannot conclude this Subject without making the following Obſervations:

1ſt.—If a Fund againſt future Exigencies was neceſſary, no Reaſon occurs to your Committee why the Preſident and Council did not borrow Money at Intereſt for that Purpoſe, according to the Inſtructions of the Court of Directors in the before-mentioned Letter of the 11th of November 1768; the Bond Debt in *Bengal*, when they reſolved to open their Treaſury on the 23d Day of October 1769, amounted to no more than 26,91,839. 6, and it can ſcarce be doubted, from what has ſince happened, but that they might have then borrowed a further Sum, to a great Amount, ſince it appears by their laſt Accounts, dated the 10th of November 1772, that they had raiſed their Bond Debt, on the 30th of October preceding, to Current Rupees 125,94,777. 4. 9.

2dly.—It appears that, notwithſtanding the Sum of Current Rupees 95,43,855. 5. 11, paid into their Treaſury, for which Bills were granted on the Court of Directors, the Preſidency never attained the End propoſed, of procuring a Fund againſt future Exigencies; for, on the 1ſt of January 1771, when they had received into their Treaſury all the Money for which Bills were drawn, the Caſh then remaining in it appears to be no more than 35,42,761 Current Rupees, 3 Anns. 6 Pice, or £. Sterling, at 2*s*. 3*d*. per Current Rupee, 398,560. 12. 9.

This may, in Part, be imputed to their having increaſed their Expences beyond the foregoing Eſtimates, under the Articles of Civil and Military Charges and Buildings, from about 130 Lacks, which, at 2*s*. 3*d*. per Current Rupee, is £. 1,462,500 Sterling, being the Sum at which they were eſtimated, to the Sum of £. 1,573,129, in the Year ending in April 1769; and to the Sum of £. 1,752,556 in the Year ending in April 1770, as appears in the Accounts ſtated in a former Report of Your Committee.

Your Committee think it highly important to enquire into the Cauſes which occaſioned ſo great an Increaſe of Expences under theſe Heads, at a Time when, for want of Money, they were taking a Meaſure contrary to the Orders of the Court of Directors, and ſo detrimental to the Affairs of the Company at Home; but if they were to purſue this Enquiry at preſent, it would lead them too far from the preſent Subject; they mean to enter into it in a Report which they are now preparing, concerning the Charges of this Preſidency, in their Civil and Military Eſtabliſhments, and in Fortifications and Buildings. The Second Reaſon which the Preſidency at *Fort William* aſſigned for opening their Treaſury on the 23d of October 1769, for the Receipt of Money, in return for which Bills were to be granted, was, the Policy of depriving Foreign Nations, and particularly the French, of the Reſources they derived from the Money paid into their Treaſuries by thoſe who wanted to remit it to Europe; and they again aſſign this Reaſon in their Minute of the 23d of October 1770, to juſtify the Reſolution they then came to, of prolonging the Time of keeping their Treaſury open.

To enable the Houſe to judge whether this Reaſon is ſufficient to juſtify the Conduct of the Preſidency of *Fort William* on this Occaſion, Your Committee will ſtate what they find material in the Letters of the Company's Servants, and in the Orders of the Court of Directors, on this Subject.

Your Committee find, That ſoon after the Acquiſition of the Dewannee, the then Preſident, Lord *Clive*, in his Letter to the Court of Directors, on the 28th Day of November 1765, expreſſes himſelf on this Subject in the following Terms:

" The refuſing to grant Bills will undoubtedly throw " large Sums into the Hands of Foreigners, particu- " larly of the Dutch, as immoderate Riches have been " lately acquired; but I do not think we can be juſti- " fied in wantonly drawing upon our Employers, to the " Amount of ſeveral Hundred thouſand Pounds, while " we have more Caſh than ſufficient, to anſwer every " Purpoſe for the Company. However, as the Acqui- " ſition of Fortunes will not be ſo rapid in future, ſome " Method may be fixed on for the remitting of Money " by your Servants, without ſo much Benefit to our " Rivals."—And the Preſident and Council, in their General Letter of the 24th of March 1766, deliver their Sentiments on this Subject as follows:

" We ſhall abide by our former Reſolution, of not " granting Bills of Exchange upon you, to any conſider- " able Amount, beyond what has been granted by the " *Grenville* and *Kent*; our Reaſons are as follows: Had " we drawn upon you ſo far as 20, or even 30 Lacks " of Rupees, that Amount would have been ſo inade- " quate to the Demands of Individuals, that the French, " Dutch, and Danes, would ſtill have been ſupplied " with what Money they had occaſion for, and as much " as Individuals would chooſe to riſk by foreign Remit- " tances, &c."—And in their General Letter of the 25th of September 1767, the Preſident and Council obſerve,

" It is true you have been pleaſed to indulge your " Servants with a larger Remittance than you allowed " the preceding Year; but, by lowering the Exchange, " and cutting off Intereſt for a complete Year after Bills " are preſented, you throw every Advantage on the " Side of Foreign Remittances, and in a Manner oblige " all, who are not poſſeſſed of very opulent Fortunes, " to have Recourſe to the French and Dutch; to Free " Merchants, and your Servants who have been above " a Year out of your Employment, the Terms are ſo " very diſadvantageous, and the Proportion they can be " allowed ſo ſmall, that we much fear leſt many will be " tempted, and find Means, in deſpite of our utmoſt En- " deavours, to remit the Whole or a Part of their Fortunes " in Specie, which would ſtill prove more injurious to " the Country than even remitting by Foreign Funds." —And the Preſident and Select Committee, by their Letter of the 21ſt of November 1768, informed the Court of Directors, that very conſiderable Drafts had been made in that Seaſon, on Individuals, from Europe, in favour of the French Government at *Chandernagore*, and that there was at that Time in *Calcutta* a Servant of the French Company with thoſe very Bills, which were nearly all become payable, receiving on that Account every Rupee which could poſſibly be amaſſed by Individuals; that he had Orders from his Superiors to accept of no Company's Bond in part of Payment, by which it was apparent that their Intention was to take every Advantage of the Company's Diſtreſs.—And the Preſident and Council, in their General Letter of the 2d of February 1769, which makes a Part in the Appendix of the preceding Number, after complaining of the ſmall Sum which was allowed to be remitted, and of the low Rate of Exchange at which they were allowed to grant Bills, by which they ſay they ſhould loſe 1-9th Part of the real Value of their Fortunes, and of their being thus deprived of the Means of ſending Home what they had acquired, and enjoying it in the Society of their Relations and Friends; they proceed to reaſon as follows:

" We had ever conſidered your Caſh as the proper " Channel for Remittances, but we will not further " urge with what a Degree of Concern we at preſent " behold it ſhut: Surely, Gentlemen, in ſo diſtreſſing " a Situ-

" a Situation, you cannot deem your Servants culpable, " ſhould they apply to Foreigners for that Aſſiſtance, " which is either denied them by you, or burthened " with a Drawback too heavy for them to ſuffer."

" Private Grievances, however material, are not the " only Inconveniencies which muſt accrue from ſo diſ- " treſſing a Meaſure. The Country, from whence your " Intereſt is to be principally ſupported, is nearly ex- " hauſted of its Bullion; its Decreaſe can only be ſup- " plied by the European Nations; but whilſt they find " Reſources from Individuals for their Inveſtments, for " Bills on Europe, can it be expected they will run that " Riſk and Expence? Your Orders to the contrary can " be of little Effect, however ſtrictly enforced; for " the Contrivances of Neceſſity will far exceed the Arts " of Detection;"

" This Flow of Caſh into Foreign Treaſuries will " enable them to increaſe their Inveſtments by early " Supplies to the Aurungs; an Advantage which muſt " more or leſs prove detrimental to your Commerce, " beyond a Poſſibility of preventing on our Part." The Preſident and Council purſue the ſame Reaſoning in ſeveral ſubſequent Letters, all which are inſerted in the Appendix, N° 19.—Inſtead of making Abſtracts of them, Your Committee think it ſufficient to refer to them, and particularly to Mr. *Verelſt*'s Letter of the 5th of April 1769, and to the General Letter of the Preſident and Council, of the 25th of September in the ſame Year—The Facts alledged therein appear to be incontrovertible; viz. that the Servants of the Company and Free Merchants, not being allowed to remit the large Fortunes they had acquired, by Bills on the Court of Directors, furniſhed Foreign Companies with Money, in return for Bills on Europe; that the French, in particular, were thereby enabled to ſupport their Settlements, and to carry on their Trade with great Advantages—that in conſequence of this Supply, Foreign Companies imported little or no Bullion into *Bengal*, as they had formerly done, which was one Cauſe of the great Want of Specie in the Country, whereby the Affairs of the Company ſuffered greatly. It is even alledged, that the French were enabled, by theſe Means, to ſend Money from *Bengal* to *Pondicherry*, for re-eſtabliſhing the Fortifications of that Settlement: But though theſe Facts were certain, and the Evils occaſioned by them great and indiſputable, it does not follow that the Meaſure propoſed by the Preſident and Council, and which they at laſt carried into Execution, contrary to the Orders of the Court of Directors, ought to have been adopted.—The Court of Directors appear, by their Letters, to be fully ſenſible of the Evils ariſing from Remittances through Foreign Companies, but at the ſame time warn their Servants of the Diſtreſs which the drawing of Bills on them to a great Amount muſt bring on the Company's Affairs at Home.

In a Letter, dated the 21ſt of November 1766, the Directors expreſs themſelves in the following Terms:

" We have great Reaſon to apprehend, that the remit- " ting Home the private Fortunes of our own Servants " and others, may be attended with the diſagreeable " Alternative of either receiving more Money into your " Treaſury than you can have Occaſion for, and draw- " ing upon us for the Amount, or remitting the ſame " through the Hands of European Competitors in " Trade; the firſt Method muſt always be productive " of great Diſtreſs, unleſs at the ſame time we receive " ſuch conſiderable Inveſtments as will effectually en- " able us, beſides carrying on the Currency of the " Company's Affairs, to diſcharge ſuch Drafts; the " other Method has been certainly attended with great " Prejudice to the Company, by putting it in the " Power of the French and Dutch to bring Home ſuch " valuable Inveſtments this Seaſon, which they could " not otherwiſe have done:

" And here we cannot avoid remarking, that the " Cargoes of the French and Dutch Ships ſeem to ap- " pear much more valuable than ours, owing to the " larger Proportion of fine Goods than we have re- " ceived; from which this natural Concluſion may be " drawn, that this Meaſure was purſued, to increaſe the " Remittances through thoſe Channels, to as large an " Amount as poſſible, for the Benefit of Individuals, " though to the great Diſadvantage of the Company:

" Either way of remitting Home private Fortunes, " to an unlimited Amount, muſt, as before obſerved, " be attended with great Prejudice to the Company; " we could wiſh therefore ſome other Mode could be " found out; but as we cannot think of any at preſent, " we now inform you, that the furniſhing the Agents " of the European Companies with Money, is ſo evi- " dently detrimental to this Company, that there wants " no further Elucidation; and you are accordingly " hereby directed to diſcourage and prevent the ſame " to the utmoſt of your Power:

" The ſaid Channels being thus to be entirely ſtop- " ped, we will allow of Remittances by Drafts upon " us, to as large an Amount as is conſiſtent with the " Company's Intereſt and Circumſtances in *England*, " as well as reaſonable with reſpect to the Remitters."

And the Directors, in their Letter of the 16th of March 1768, expreſs themſelves as follows:

" You were acquainted, in our Letter of the 21ſt " of November 1766, with the Reaſons for limiting " the Amount of Drafts to be made upon us from *Ben-* " *gal*; yet, as it appears we ſhall be ſubject to great " Difficulties, in not being ſufficiently prepared to an- " ſwer the very large Demands on our Treaſury, in " conſequence of the Payments to be made here for " the Uſe of the Public, and other very heavy and " preſſing Occaſions, it is at this Time indiſpenſably " neceſſary to limit your drawing Bills of Exchange or " Certificates upon us; and finding that a *Sicca* Rupee " being paid into the Treaſury at *Bengal*, with Sixteen " per Cent. Batta, the Current Rupee will produce only " 1*s*. 10*d*. $\frac{54}{100}$, when Standard Silver is here at Five " Shillings and Sixpence per Ounce; conſequently, " granting Bills at 2*s*. 3*d*. is a Loſs of 16½ per Cent. " excluſive of Inſurance and Freight; and at the ſame " time is adding to that Accumulation of the Com- " pany's Specie in *India*; it is therefore repugnant to " their Intereſt to grant Bills, while we have a Quantity " of unemployed Specie in *Bengal*, from whence the " Occaſions of our other Preſidencies for Money may " be amply ſupplied:

" Nevertheleſs, in order to obviate the Inconvenien- " cies that might ariſe to our Servants by ſuddenly " putting an entire Stop to their Remittances, we do " allow you, for the Seaſon only after the Receipt " hereof, that is, until the Diſpatch of the laſt Ship in " the Beginning of the Year 1769, to draw upon us in " their Behalf, at Ninety Days Sight, for a Sum not " exceeding £. 70,000 Sterling, at 2*s*. the Current " Rupee."—And afterwards they add:

" The Remittances to Europe, through our Caſh, " from the Exigency of the Times, being thus limited, " we have conſidered in what Manner it might be beſt " to alleviate the Hardſhips that Individuals may ſuſ- " tain thereby; and in order to compenſate for the " ſame, and to open a Channel for tranſmitting ſuch " Sums as there may be Occaſion to ſend hither, " until the Alteration of Circumſtances ſhall no longer " require the Refuſal of Bills of Exchange, we have " reſolved, and do accordingly allow, That all our " Servants, Civil, Marine, and Military, the Traders " in Coral, and the Commanders of our freighted " Ships, may import Gold or Silver, in Specie or Bul- " lion, from the *Eaſt Indies*, free of Duty and all " other Charges, the Freight of a Quarter per Cent. to " the Commanders excepted."

And in a Letter of the Court of Directors of the 11th of November 1768, which has been mentioned before, they ſay, " We cannot ſuffer ourſelves to be " drawn

" drawn upon to an unlimited Amount, the State of " the Company's Affairs not yet admitting us to " anſwer large Drafts upon us from *India*; but ſhould " the Exigency of your Affairs require your receiv- " ing Money into your Treaſury, we prefer the Mode " of borrowing at Intereſt to that of granting Bills " on us."

And the Directors, in another Letter on this Subject, of the 17th of March 1769, add, " Upon reconſidering " the Subject of Remittances, we find it ſo connected " with that of the Inveſtment, that the Increaſe of the " former muſt always depend upon that of the latter; " the Produce of our Sales here is the only Channel of " our Receipts, and our flouriſhing Situation in *India* " would not avail us, if we were to ſuffer ourſelves to " be drawn upon to the Amount of the Coſt of our " homeward Cargoes."

And in their ſpecial Inſtructions ſent by the *Lapwing*, on the 30th of June 1769, the Directors expreſs themſelves as follows:

" We have ſeriouſly reconſidered our former Direc- " tions upon the Subject of Bills of Exchange, and " have given due Attention to what you have ſet forth " in your ſeveral Letters, to ſhew the Inconveniencies " reſulting from the preſent Reſtrictions.—That the " French and Dutch will be ſupplied with Engliſh Mo- " ney by thoſe who want to remit to Europe, is a natu- " ral Conſequence—and that they will inſiſt upon being " paid in Silver, ſeeing that Silver is the only legal " Tender that is or can be in that Country; and fur- " ther,—that they will export as much as they think fit, " notwithſtanding any Order from the King, or the Na- " bob:—And indeed your applying for ſuch an Order " was contradictory, there being no Poſſibility of en- " forcing it, and you yourſelves intending to be the firſt " to break it, by an Exportation to the Coaſt, and to " *China:*

" Such being the evident Inconveniencies of our " Refuſal to receive Money into our Caſh for Bills to " be drawn upon *England*, it will be ſaid the Remedy is " in our own Hands; if we will open our Treaſury, " the French and Dutch will no longer be ſupplied; " they will be under a Neceſſity of importing Bullion " for their Expences and Inveſtments, and we ſhall " have it in our Power to export to *China* as much as " we think the Circumſtances of the Country will " bear:

" We ſincerely wiſh Things could be brought to " this State; but the ſingle and unſurmountable Ob- " jection is, That if Bills were drawn to an unlimited " Amount, we may be put to the utmoſt Diſtreſs and " Difficulty to make good the Payments in *England*; " for this Reaſon we have been under a Neceſſity ſo to " model all our Orders upon this Subject, as to confine " the Drafts to ſome Degree of Proportion with our In- " veſtments:

" And this Rule we muſt not now loſe Sight of, al- " though our Intention is to extend the Power of taking " up Money as far as it can poſſibly be carried, with " any Degree of Prudence."

Your Committee have only to add, on this Head, the following Obſervation;

That the Three laſt-mentioned Letters contained the Inſtructions under which the Preſident and Council of *Fort William* acted, when they opened their Treaſury on the 23d of October 1769, and drew the Bills in conſequence thereof in the Seaſon 1770, aſſigning this among other Reaſons for ſo doing, That they ſhould thereby deprive Foreign Nations, and particularly the French, of the Reſources they derived from the Money paid into their Treaſury by thoſe who wanted to remit it to Europe.

The Third Reaſon which the Preſident and Council aſſign, to juſtify their Conduct in opening their Treaſury, and drawing the Bills in Manner before ſtated, is, That they conſulted the Intereſt and Convenience of the Company at Home, as far as was conſiſtent with the general Welfare Abroad.

Firſt, By gaining Time in the Form and Manner of remitting:

Secondly, By preparing a Reſource for the Company in *England*, to enable them to anſwer their Drafts, by adding to their Inveſtment by purchaſing Goods of Individuals for Bonds at 8 per Cent. and One Year's Credit.

It appears from the foregoing Account, intituled, An Account of Bills of Exchange drawn from *Bengal* in the Seaſon 1770, Advice received in 1771, that the Terms on which the Bills were drawn gave the Company Three Years Time for the Payment of them by Inſtalments; this was one of the Conditions on which they opened their Treaſury for the Receipt of Money; in return for which theſe Bills were granted, as will appear by the Minutes of the 23d of October 1769 and the 23d of October 1770, before-mentioned: It does not however appear, that the Preſident and Council then came to any Reſolution to ſecure the Company, in ſubſequent Years, from the Bills which might be drawn in each of theſe Years under the Permiſſion of the Court of Directors: But it is true, that Bills, to the Amount of £. 2,460. 16. 3. only were drawn in the Seaſon 1771, and theſe appear to have been drawn for Money paid into the Treaſury, when it was opened in purſuance of the Minutes before-mentioned, and may therefore be conſidered as a Part of thoſe Bills. And Your Committee find, by Advices already received, That it is the Intention of the Preſident and Council of *Fort William* to draw, in the Seaſon of 1772, Bills, which are expected by the next Ship, to the Amount of £. 100,000.

With reſpect to the Reſource which was prepared for the Payment of theſe Bills, Your Committee think proper firſt to obſerve, That it appears, by the Minute of the Preſident and Council of the 23d of October 1770, that they then took this Matter ſeriouſly into Conſideration, and reſolved to add to their Inveſtment ſo as to make it equal to the Demand on the Company from Government, to the firſt Payment of theſe Bills, and to the Annual Proviſion of Exports for that Preſidency; which Three Articles they eſtimate as follows:

From Government - - -	37 Lacks
For the firſt Payment of Bills falling due	25 D°
For the Proviſion of Exports for this Preſidency - - -	14 D°
	76 Lacks

And Your Committee find, That the Inveſtment of the Year 1770, including the Cargo of the Ship *Vereiſt*, which was loſt, amounted to C. Rs. 80,43,138. at 2 s. 3 d. per C. Rupee, is £. 904,853. Sterling, which was certainly a larger Inveſtment than ever was ſent before, and exceeded the Inveſtments of the Four preceding Years, upon an Average, in the Sum of £. 254,914: It appears by the Orders of the Court of Directors, that they expected an Inveſtment of Sixty Lacks, or £. 675,000 Sterling; and for all they ſhould ſend beyond this they allowed the Governor and Council, by their Letter of the 17th of March 1769, to extend their Drafts beyond the Permiſſion given to a Moiety of what it ſhould ſo exceed the Sum of Sixty Lacks.

And Your Committee find, That of the before-mentioned Inveſtment, to the Amount of £. 904,853. the Goods purchaſed by Bonds, which have obtained the Name of Ready Money Goods, amounted to £. 289,819. 18 s. 3 d. as appears by an Account hereunto annexed, N° 11: But on this Head Your Committee cannot help obſerving, that it has appeared to them, by the Evidence, as well of ſeveral of the Directors as of many eminent Merchants who deal in Goods of this Nature, that the

the Goods called Ready Money Goods were of an extraordinary bad Quality; that they coſt the Company a very high Price; and that they were ſold here with great Difficulty, and frequently refuſed, and put up at the next Sale without Price; ſo that though the Goods appeared greatly to increaſe the Inveſtment, and put the Company to great Expence Abroad, the Advantage which they derived at Home from them was ſmall in proportion: Your Committee will ſtate this Matter more particularly when they make their Report on the Company's Commerce in *Bengal*.

And Your Committee find, That the Court of Directors, in their Letter of the 27th of June 1770, expreſſed their Sentiments on the Conduct of the Company's Servants in *Bengal*, in opening their Treaſury, as follows:

" We are adviſed of the *Lapwing* Snow's Arrival at " *Atchin Head* the 26th of November laſt, and her pro- " ceeding thence for *Bengal* the 2d of December follow- " ing; our Letter dated the 30th of June, by that Veſ- " ſel, acquainted you with our Determination on the " Subject of Remittances to be made through our Caſh; " and being reſolved to abide by the Terms and Con- " ditions then eſtabliſhed for the Receipt of Money for " Bills of Exchange to be drawn upon us, until our fur- " ther Pleaſure ſhall be ſignified to you thereupon, it is " for the preſent material only to obſerve, in Reply to " that Part of your Letter of the 23d November laſt, " by the *Hampſhire*, which acquaints us with your In- " tention of drawing Bills on the Terms and Rates " therein mentioned, that you have, contrary to our re- " peated and ſtanding Orders, infringed the Power we " have ever reſerved to ourſelves, of fixing on the Terms " for indulging Individuals with Drafts on our Trea- " ſury here, and therefore do hereby poſitively forbid " you to invade that Right, which we are reſolved to " maintain in our Hands, declaring we ſhall deem you " reſponſible for a Breach of this Order, unleſs you ſhall, " under the laſt Neceſſity, be fully juſtified in deviating " therefrom."

And the Preſident and Council at *Fort William*, in the Secret Department, having, in their Letter of the 31ſt of January 1770, informed the Court of Directors, that they were of Opinion that the Terms which they had agreed upon with Individuals for Bills to be granted them, were rather more advantageous to the Company, and would be leſs diſtreſſing to the Company at Home, than thoſe the Directors had been pleaſed to grant in their Letter of the 30th of June 1769; and that they had therefore made no Alterations in their Reſolutions, but had preferred their own Scheme of Remittance to that of the Directors.—In Anſwer to this the Court of Directors, by their Letter of the 20th of April 1771, expreſſed their Reſentment in the following Terms:

" The Licence you have taken in reſpect to the Terms " on which you have received Money into your Trea- " ſury, for Bills to be drawn upon us, to the Amount " of upwards of 20 Lacks of Rupees, in direct Oppo- " ſition to our Orders, fills us at once with Surprize and " Indignation; and we are little leſs affected by the cur- " ſory, yet determinate, Manner, in which you inform " us, that you had preferred your own Scheme of Re- " mittance, as more advantageous and leſs diſtreſſing to " us, than that we had directed you to purſue; but " here, could we paſs unnoticed your having arrogated " to yourſelves the Judgment of what Mode would diſ- " treſs us the leaſt, we cannot but point out to you how " erroneous you have been in your Opinion of the ſupe- " rior Advantage of the Method propoſed by you; " for, upon an exact Computation made between the " Terms preſcribed in our Orders per *Lapwing*, and the " Mode adopted by you, we find that a Loſs will be in- " curred by the Company of upwards of 3¼ per Cent. " even allowing an Intereſt of 4 per Cent. on the Sums " which would be paid ſooner, upon the Terms we had " directed, than on the Three Claſſes of your Drafts on " us.—This being demonſtrable by the Evidence of " Figures, we ſhall not ſtay to ſhew the Defect of any " other Motive aſſigned by you for ſo extraordinary a " Proceeding:

" But as in our Letter of the 27th of June laſt we po- " ſitively forbad you to invade the Right we are reſolved " to reſerve to ourſelves, in reſpect to fixing the Terms " and Rates on which we may indulge Individuals with " the Drafts on our Treaſury in *England*, and as, by any " Breach of Orders on the Subject of Remittances you " will become reſponſible for the Effects of it, we hope " your future Conduct will free us from the Neceſſity of " adding the full Weight of our Diſpleaſure to the other " Inconveniencies which you may draw on yourſelves, " by a wilful Diſobedience in a Matter of ſo much Con- " cern; we have therefore only to remind you, that the " Orders we tranſmitted per *Lapwing*, reſpecting the " Amount and Terms of your Drafts on us, are to be " punctually obeyed by you (until we ſhall think proper " to make any Alteration therein) as you value the Con- " tinuance of our Favour, or regard the Conſequences of " our Reſentment."

And Your Committee find, That the Court of Directors, ſoon after the firſt Parcel of Bills drawn in 1770 were offered for Acceptance, expreſſed their Reſentment at the Conduct of their Servants in *Bengal*, by their Letter dated 28th of Auguſt 1771, in the following Terms:

" The Surprize and Indignation we felt on the firſt " Intimation of your Intentions to open your Treaſury, " for Sums to be received for Drafts on the Court of " Directors, at a Rate of Exchange different from our " preciſe and poſitive Orders in this Reſpect, are in- " creaſed to ſuch a Degree, on finding to what Extent " you have preſumed to violate thoſe Orders, that we " want Words to expreſs our Reſentment at the Conduct " of ſuch of our Servants as have thus manifeſted a total " Diſregard to the Credit and Intereſt of the Company, " when the Convenience and Benefit of Individuals were " in Competition with it:

" We have indeed ſo fully apprized you, in our Let- " ters of 27th June 1770, and 10th April 1771, in what " Light we ſhould conſider every Deviation from our " Orders reſpecting Bills of Exchange, that it is altoge- " ther unneceſſary for us to enforce them by a Repeti- " tion of Commands, which have avowedly been coun- " teracted—We however take this Occaſion to repeat " the Reſolution we have taken, to make our Servants " accountable to us for all the ill Effects which may re- " ſult from their Diſobedience in a Point of ſo important " a Nature—And here we think proper to adviſe you, " that, in conſequence of ſuch Reſolution, we ſhall forth- " with form a Calculate of the Loſs and Damage which " the Company may ſuſtain by the unwarrantable Con- " duct of our Servants, who have preſumed to infringe " our Authority, and deviate from the Terms we had " preſcribed for Remittances through the Company's " Caſh; and whatever Loſs ſhall appear to ariſe from " the Mode adopted by our Servants, in oppoſition to " our Orders, we ſhall expect and require them to make " good to the Company, in their joint or ſeparate Capa- " cities."

And Your Committee find, That the Court of Directors having, in the Courſe of the Month of Auguſt, received Advice of the drawing of the Second Parcel of Bills, added to the before mentioned Letter a Poſtſcript on the ſame Subject, which is dated the 29th of the ſame Month, and is as follows; viz.

" The further Inſtance you have given us of your " Diſobedience to our Commands, in the Drafts you " made on us by the *Worceſter*, conſtrains us to add, to " what we have already written on the Subject of Bills " of Exchange, that you are, on no Account or Pre- " tence whatſoever, to iſſue, in future, Bills on us for " more than the Amount of £.100,000, payable in One " Year, excluſive of Lord *Clive*'s Jaghire, and Certifi- " cates

" cates to Commanders and Officers of Ships, and at the " Rate of Exchange expreſſed in our Orders in 1769 by " the *Lapwing*.—You are to conſider our Orders on this " Point as poſitive, and on no Account to deviate there- " from; for we are determined you ſhall be anſwerable " to us for all Conſequences which may enſue from our " refuſing to accept ſuch Bills as ſhall not be drawn in " conformity to our preſent Commands."

Your Committee having thus finiſhed all they have to offer, concerning the Conduct of the Company's Servants in *Bengal*, with reſpect to the preſent Object of their Enquiry, they will proceed next to conſider the Conduct of the Company's Servants at *Fort Saint George*; and, purſuing the ſame Method, they will firſt ſtate the Inſtructions ſent by the Court of Directors to this Preſidency, with reſpect to drawing of Bills, at the End of the Year 1768 or Beginning of the Year 1769, and the ſpecial Inſtructions on this Head ſent to this Preſidency by the *Lapwing*, on the 30th of June 1769.

And Your Committee find, That the Court of Directors, by their Letter dated the 11th Day of November 1768 (Extract whereof is hereunto annexed, N° 12) ordered, that the Bills drawn on them from this Preſidency ſhould not exceed £. 30,000 in the enſuing Seaſon, at the Rate of 7*s*. 4*d*. per Current Pagoda; but this Sum of £. 30,000 was to be excluſive of any Part of Lord *Clive*'s Jaghire, which he might think proper to remit through that Preſidency, and of ſuch Sums as might be paid in on Account of Lord *Pigot*, and of £. 5,000 allowed to be remitted by the Commander and Officers of each of the Company's Ships: And by the Letter of the Court of Directors of the 17th of March 1769, they were allowed to extend their Drafts, at the Rate of 7*s*. 8*d*. per Current Pagoda, to one Half of the Sum by which their Inveſtment ſhould exceed Five Lacks of Pagodas.

And Your Committee find, That the Court of Directors, by their ſpecial Inſtructions ſent out by the *Lapwing*, in their Letter of the 30th of June 1769 (Extract whereof is hereunto annexed, N° 13) extended their Allowance of Bills to be drawn upon them by this Preſidency, as they had done to the Preſidency of *Fort William*, and permitted them to draw upon them in that Seaſon for £. 50,000, and beyond that Sum for the whole Amount of Supplies in Specie which they might be able to ſend to *China*, to any Extent; the Directors at the ſame time declaring their Reliance on the Zeal and Aſſiduity of their Servants in this Preſidency in extending their Inveſtments—And the above Sum of £. 50,000 was to be excluſive of the £. 5,000 allowed to be remitted by the Commanders and Officers of each of the Company's Ships, and of Lord *Clive*'s Jaghire, which in future was to be paid in *Bengal* only—And the Bills for the ſaid Sum of £. 50,000 were to be drawn at the Rate of 8*s*. per Current Pagoda, and at 365 Days Sight, without Intereſt—And the Bills for ſuch Sums as ſhould be ſent to *China* were to be drawn at the Rate of 8*s*. 5*d*.½ per Current Pagoda, payable Three Years after Sight without Intereſt.

And Your Committee find, That the before-mentioned Letter of the 11th of November 1768 arrived at *Madras* on the 16th Day of May 1769; and that the before-mentioned Letter of the 17th March 1769 arrived there on the 4th Day of September 1769; and that the Inſtructions ſent out by the *Lapwing* arrived there on the 17th Day of January 1770.

And Your Committee find, That in the Seaſon 1770, the Preſident and Council of *Fort Saint George* conformed to the Inſtructions ſent out by the *Lapwing*, by drawing on the Court of Directors for no more than £. 49,999. 19. 10. at the Exchange, and according to the Terms, ſpecified in the ſaid Inſtructions.

Beſides the Sum of £. 49,999. 19. 10, before-mentioned, this Preſidency, according to the Permiſſion given them, drew for £. 37,144. 11, in return for Remittances to the like Amount ſent to *China*, and at the Exchange of 8*s*. 5*d*. per Current Pagoda; being One Halfpenny per Pagoda leſs than the Permiſſion given, and at Three Years Sight without Intereſt.

But Your Committee think it right to obſerve, That in the Seaſon immediately preceding, that is in the Seaſon of 1769, this Preſidency drew Bills to the Amount of £. 71,555. 7. 6, at 8*s*. per Current Pagoda; which Sum exceeded the Permiſſion granted by the Orders of the Court of Directors of the 11th of November 1768, and the 17th of March 1769, in the Sum of £. 41,555. 7. 6, the Inveſtment of that Seaſon not amounting to Five Lacks of Current Pagodas; and it exceeded the Permiſſion granted by the ſpecial Orders of the Court of Directors, ſent by the *Lapwing*, in the Sum of £. 21,555. 7. 6; and they drew the ſame at 8*s*. per Current Pagoda, and at 365 Days Sight, but with Intereſt, at Three per Cent. per Annum, from the Expiration of the firſt 90 Days.—It is, however, right to obſerve, that theſe Bills were not drawn till after the Receipt of the Inſtructions ſent by the *Lapwing*.

And Your Committee find, That, in their General Letter of the 31ſt of January 1770, received by the *Britannia*, the Preſident and Council of *Fort Saint George* aſſign for their Conduct the following Reaſons:

That without the Aid of Money for their Bills to be granted on the Court of Directors, their Inveſtment had been wholly at a ſtand; that they ſhall never tranſgreſs their Orders but with the greateſt Reluctance, and through abſolute Neceſſity; and that it greatly concerns them to have been obliged to do ſo on this Occaſion, and to draw on the Court at 8*s*. per Pagoda, inſtead of their ſtipulated Rate of Exchange; that, in Addition to what they had before urged, they had only to obſerve, that the Matter being reduced to this ſimple Alternative, Whether they ſhould draw Bills at 8*s*. or provide no Inveſtment whatever, they had, after the matureſt Deliberation, concluded the Meaſure to be for the Intereſt of their Employers.

And Your Committee find, That the Court of Directors expreſſed their Diſapprobation of the Conduct of the Preſident and Council of *Fort Saint George* in the following Terms, as appears by their General Letter of the 10th of April 1771.

" Though the Reaſons you have aſſigned for deviat- " ing from our Orders (of the 17th of March and 30th " of June 1769) in the Amount of your Drafts on us " per *Britannia* and *Anſon*, have leſſened the Diſpleaſure " we ſhould have conceived on a Violation of thoſe " Orders without the moſt urgent Neceſſity, yet, the " Licence you have taken to alter the Rate of Exchange " (in agreeing to allow an Intereſt of Three per Cent. " after the Expiration of 90 Days, on your Drafts by " the *Anſon*) not appearing to be juſtified by ſuch Ne- " ceſſity, we cannot forbear expreſſing the higheſt " Diſſatisfaction at your Conduct in this reſpect; and " we muſt here apprize you, that we are determined to " reſerve to ourſelves the Right of fixing the Terms on " which we will admit of your Drafts on us, and that " we ſhall deem you reſponſible in your private Capa- " cities for all the Conſequences which may attend your " infringing our Orders reſpecting Bills of Exchange, " unleſs the Exigency of the Company's Affairs ſhall " render it indiſpenſably neceſſary."

Your Committee will next ſtate the Inſtructions ſent by the Court of Directors to the Preſident and Council at *Bombay*, on this Subject, at the End of the Year 1768, and the ſpecial Inſtructions on this Head ſent to this Preſidency by the *Lapwing*, on the 30th June 1769.

And Your Committee find, That the Court of Directors, by their Letter dated the 11th of November 1768, (Extract whereof is hereunto annexed, N° 14) directed that the Bills drawn upon them from this Preſidency ſhould not exceed £. 20,000 in the enſuing Seaſon, and be at the Rate of 2*s*. 2*d*. for each *Bombay* Rupee; but the ſaid Sum of £. 20,000 was to be excluſive of the £. 5,000 allowed to be remitted by the Commander and

Officers of each of the Company's Ships of that Seaſon, and of ſuch Part of Lord *Clive*'s Jaghire as his Attornies ſhould deſire to remit through this Preſidency.

And Your Committee find, That the Court of Directors, by their ſpecial Inſtructions ſent out by the *Lapwing*, in their Letter of the 30th of June 1769) Extract whereof is hereunto annexed, N° 15) extended likewiſe to this Preſidency their Permiſſion of Bills to be drawn upon them, as they had done to the Preſidencies of *Fort William* and *Fort Saint George*, and they permitted this Preſidency to draw in the enſuing Seaſon for £. 50,000, and for the whole Amount of Supplies in Specie which they might be able to ſend to *China*, to any Extent; expreſſing their Reliance on the Zeal and Aſſiduity of their Servants in extending their Inveſtments; and the above Sum of £. 50,000 was to be excluſive of the £. 5,000 allowed to be remitted by the Commander and Officers of each of the Company's Ships, and of Lord *Clive*'s Jaghire, the Payment of which was in future to be made in *Bengal* only.—And the Bills for the ſaid £. 50,000 were to be drawn at the Rate of 2 *s.* 5 *d.* per *Bombay* Rupee, and at 365 Days Sight, without Intereſt; and the Bills for ſuch further Sums as ſhould be ſent to *China* at the Rate of 2 *s.* 6 *d.*½ per *Bombay* Rupee, payable Three Years after Sight, and without Intereſt.

And Your Committee find, That the before-mentioned Letter of the 11th of November 1768 was received at *Bombay* on the 28th Day of May 1769, and the ſpecial Inſtructions ſent by the *Lapwing* were received there on the 9th Day of March 1770.

And Your Committee find, That in the Seaſon 1770, the Governor and Council of *Bombay* drew for the Sum of £. 168,468. 7 *s.* 7 *d.* which exceeded the Permiſſion granted by the Inſtructions ſent out by the *Lapwing* in the Sum of £. 118,468. 7 *s.* 7 *d.*—And the Preſident and Council departed in other Reſpects from the before-mentioned Inſtructions, by drawing theſe Bills at a different Rate of Exchange, and on different Terms, as will appear in the following Account, which Your Committee have thought proper to make Part of this Report.

An ACCOUNT of BILLS of EXCHANGE drawn from *Bombay* and Subordinates, in the Seaſon 1770; Advice received in 1771.

	Rupees. Qrs. Rees.			s. d.				£. s. d.	
By an Overland Packet, Advice received the 29th April 1771 —	12,700 — —	Drawn at 365 Days Sight, at	2 4	per Rupee, without Intereſt	——	——	——	£. 1,481 13 4	Accepted on the Terms drawn.
By the *Duke of Cumberland*, Advice received the 28th May 1771 —	4,766 2 4	Drawn at 90 Days Sight, at	2 3	D°, or to be paid 12 Months after the ſaid 90 Days, with 1 Year's Intereſt at 3 per Cent.				536 4 8	— D°
Ditto — ——	2,19,833 2 41	— D° —	at 2 4	D° — D°	—— ——	D° —		— 25,647 5 2	— D°
Ditto —— ——	2,52,210 1 86	— D° —	at 2 5	D° — D°	—— ——	D° —		— 30,475 8 4	Accepted with Conſent of the Owners to be paid 12 Months Sight without Intereſt.
Ditto Recommendatory Bills or Certificates — —	2,43,921 1 28	— D° —	at 2 5 or 2 6	D° — D°	—— ——	D° —		— 29,473 16 6	Accepted with Conſent of the Owners to be paid at 2s. 5d. per Rupee 12 Months without Intereſt.
By the *Northington*, Advice received the 21ſt Auguſt 1771 —	1,07,424 2 97	— D° —	at 2 6	D° — D°	—— ——	D° —		— 13,428 1 6	Accepted with Conſent of the Owners to be paid 12 Months without Intereſt.
Ditto —— —	5,536 3 —	— D° —	at 2 5	D° — D°	—— ——	D° —		— 669 — 6	Accepted with Conſent of the Owners to be paid 12 Months without Intereſt.
Ditto —— —	62,198 — 9	— D° —	at 2 4	D° — D°	—— ——	D° —		— 7,256 9 —	Accepted on the Terms drawn.
By the *True Briton*, Advice received the 17th November 1771 —	3,54,801 — 57	— D° —	at 2 6	D° — D°	—— ——	D° —		— 44,350 2 10	Accepted with Conſent of the Owners to be paid 12 Months without Intereſt.
Ditto — —	2,811 1 34	— D° —	at 2 4	D° — D°	—— ——	D° —		— 327 19 9	Accepted on the Terms drawn.
Rupees	12,66,203 3 56							£. 153,646 1 7	

ANJENGO.

By the *Greenwich*, Advice received the 28th May 1771 —	827 2 62	Drawn at 365 Days Sight, at	2 5	per Rupee, without Intereſt	——	——	——	100 — —	— D°
By the *Northington*, Advice received the 21ſt Auguſt 1771 —	49,016 3 29	Drawn at 90 Days Sight, at	2 6	D°, or to be paid 12 Months after the ſaid 90 Days, with 1 Year's Intereſt at 3 per Cent.				6,127 2 —	Accepted with Conſent of the Owners to be paid 12 Months without Intereſt.

TELLICHERRY.

By the *Admiral Peacock*, Advice received the 8th July 1771 —	2,000 — —	Drawn at 365 Days Sight, at	2 4	D° without Intereſt	——	——	——	233 6 8	Accepted on the Terms drawn.
Ditto — —	1,000 — —	— D° —	at 2 5	D° — D°	——	——	——	120 16 8	— D°
By the *Northington*, Advice received the 21ſt Auguſt 1771 —	841 2 27	— D° —	at 2 5	D° — D°	——	——	——	101 13 9	— D°
Ditto — —	11,600 — —	— D° —	at 2 4	D° — D°	——	——	——	1,353 6 8	— D°
By the *True Briton*, Advice received the 17th November 1771 —	54,288 — 56	Drawn at 90 Days Sight, at	2 6	D°, without the Option of extending them		——	——	6,786 — 3	Accepted with Conſent of the Owners to be paid 12 Months without Intereſt.
Rupees	13,85,778 — 30							£. 168,468 7 7	

Eaſt India Houſe, the 28 May 1773.

Errors excepted,

R. Tookey, Deputy Accomptant.

And Your Committee think proper to obſerve, that in the preceding Seaſon, that is, in the Seaſon 1769, the ſaid Governor and Council drew Bills to the Amount of £. 50,725. 15*s*. 3*d*. which exceeded the Permiſſion given by the Letter of the Court of Directors of the 11th of November 1768, in the Sum of £. 30,725. 15*s*. 3*d*. and the Permiſſion given in the ſpecial Inſtructions ſent out by the *Lapwing* in the Sum of £. 725. 15*s*. 3*d*. and theſe Bills were drawn alſo, with reſpect to the Time of Payment, contrary to the Orders given by the Court of Directors.

Your Committee will proceed next to ſtate all ſuch Facts, Accounts, or Allegations, as have come to their Knowledge, which may be ſuppoſed either to juſtify or impeach the Conduct of the Company's Servants at the Preſidency of *Bombay*, in drawing of Bills, or in opening their Treaſuries for the Receipt of Money, in return for which Bills were to be drawn, or may tend to throw any Light on theſe Tranſactions.

And your Committee find, That the Preſident and Council of *Bombay* reſt their Juſtifications, for having drawn Bills in the Seaſon of 1769, and in the Seaſon of 1770, to a greater Amount, and at a higher Rate of Exchange, than what was authorized by the Inſtructions of the Court of Directors:

1ſt.—On the abſolute Neceſſity they were under, for Want of Caſh for the Purpoſes of the Inveſtment and other neceſſary Charges, which they could not procure by Bills or by any other Method, either from the Preſidency of *Fort William* or *Fort Saint George*, in ſufficient Quantity, or Time enough to relieve their Diſtreſs:

2dly.—On the Impoſſibility of obtaining Money for Bills on the Court of Directors, at the Rate of Exchange, or on the Terms, authorized by their Inſtructions, or at a leſs Rate of Exchange than what they allowed in the Bills which they drew upon them.

The Whole of this Juſtification is ſet forth at large in the ſeveral Letters of the Preſident and Council of *Bombay* of the 26th of February—the 26th of April—the 25th of July—and the 3d of December 1770—and of the 4th and 26th of February 1771—Extracts of which, for the fuller Information of the Houſe, Your Committee have added in the Appendix, N° 16, together with Two Accounts which Your Committee found in the Minutes of the Conſultations of the Preſident and Council of *Bombay*, of the 2d of February and 7th of September 1770, on which the Reaſoning in their aforeſaid Letters is founded; the Subſtance of what they alledge is as follows:

They ſay, in their Letter of the 26th of February 1770, That the Court of Directors had for a conſiderable Time been apprized of their Want of Money—That the only Reſource which they hitherto had, by drawing on the Preſident and Council at *Fort William*, had now failed them—That though the ſaid Preſident had aſſured them they would honour their Drafts to any Amount, and deſired they would draw on them at a higher Rate of Exchange than was given them by private Merchants, they could not procure at *Bombay* any Money for Bills on *Bengal*—And that their Servants at *Surat* informed them that they had little Proſpect of procuring any conſiderable Sum there, not having been able, even at an advanced Rate of Exchange, to complete the Five Lacks for which they were already empowered to draw;—that they ſhould want, between that Time and the End of October, 12,25,937 Rupees 3 Qrs. 33 Rees, and of this Sum the Amount of 8,49,232 Rupees 2 Qrs. 21 Rees would be wanted before the End of May; that they had reſolved, as the only Means of procuring ſuch a Sum, to grant Bills on the Court of Directors, at the Rate of 2*s*. 5*d*. to the Company's Servants, and 2*s*. 3*d*. to all others; and that they had iſſued public Notice, that they would grant Bills at this Rate to the Amount of Four Lacks of Rupees, per the Ship *Fox*, and receive ſuch further Sums as might be tendered, to run at Intereſt until the Departure of the firſt Ship of next Seaſon, when Bills would be granted for the ſame at the above Rate, the whole at Ninety Days Sight, payable in a Twelvemonth, carrying an Intereſt at Three per Cent. per Annum, after the Expiration of the ſaid Ninety Days;—that they were the more readily induced to adopt this Meaſure, from Information they had received that the *Lapwing* brought Orders from the Court of Directors to draw Bills upon them, and that the Preſidency of *Fort William* had opened their Treaſury to receive Money, in return for which Bills were to be granted;—that they would have waited to receive the Orders per *Lapwing*, had they not been in actual Want of Three Lack of Rupees, without which their Inveſtments at *Tellicherry* and *Anjengo* would be at an entire ſtand; and that they had Drafts on their Treaſury, on Account of Monthly Expences, beyond what the Balance in their Treaſury would pay;—that the Scarcity of Specie was ſo great, that the Method they had taken had not been attended with Succeſs, as only Rupees 1,89,670 had been paid in, to that Day, for Bills per the *Fox*;—and laſtly, the Terms on which they were drawn on the Court of Directors were upwards of Three per Cent. more favourable than thoſe granted by the Preſidency of *Fort William*.

In their Letter of the 26th of April 1770, having then received the Inſtructions per *Lapwing*, they acquaint the Court of Directors they will for the future conform to them, and that they had accordingly given public Notice of the Terms allowed in the ſaid Inſtructions.—But in a ſubſequent Paragraph of this Letter, after having examined the State of their Treaſury, they expreſs their Apprehenſions that they ſhould have no other Reſource for ſupplying their preſſing Call for Money, but by deviating from the laſt Orders of the Court of Directors, which they aſſure them they will not do, unleſs there ſhould be an abſolute and an unavoidable Neceſſity.—And in their Letter of the 25th of July they acquaint them, that the before-mentioned Apprehenſions had proved to be too well founded—that on the 19th June their Treaſury was reduced to Rupees 161. 1. 31—that their outſtanding unpaid Debts amounted to Rupees 62,243. 1. 62—that not a Rupee had been paid into their Treaſury on the Terms allowed by the Court of Directors—that they had been under the Neceſſity therefore to increaſe the Rate of Exchange to 2*s*. 5*d*. to the Company's Servants, and 2*s*. 3*d*. to all others; and to increaſe this even to 2*s*. 4*d*. for all Money paid in within a Month—that even on theſe Terms they had procured only Rupees 39,684. 14—that their preſent Wants had ſeaſonably been relieved by the Receipt of Bills from *Surat*, for Rupees 2,33,750. 3. 8, in part of a Supply of Four Lacks remitted by the Company's Servants at *Bengal*—that they ſhould continue drawing on them to ſupply their further Exigencies, and had deſired them to remit as Opportunities offered—that this would diminiſh the Drafts which they ſhould be obliged to make on the Court of Directors, but they were apprehenſive that their Occaſions would require a larger Sum than they could procure by Bills on *Bengal*.

Your Committee find, in the reſt of theſe Letters, repeated Declarations of the Want of Caſh at this Preſidency, and the ſame Mode of Reaſoning on the Meaſures neceſſary for the Supply of it.

It appears, that they received, from Time to Time, conſiderable Sums from *Bengal*, but, as they alledge, not ſufficient for their Occaſions—that they had applied for Relief to the Preſidency of *Fort St. George*, but could obtain none—that no Money was paid in for Bills, on the Terms offered by the Company—that the Want of Specie was ſo great that no one would advance Money on Intereſt—that they had at laſt been obliged to agree to a Propoſal made by the Preſident, of raiſing the Rate of Exchange to 2*s*. 6*d*. and 2*s*. 4*d*. the firſt of which is alledged to be 10 per Cent. and the laſt 8 per Cent. leſs diſadvantageous to the Company than the Ex-

change at which their Servants at *Surat* had been able to procure Bills on *Bengal*—and that as they ſhould ſend Home this Year Three Ships more than uſual, the Cargoes of theſe Ships would produce a Sum more than equal to the Amount of the Bills which they ſhould draw upon them, beyond the Sum allowed by the Court of Directors in their laſt Orders—and that the Preſident, in order to convince the Directors that he did not mean, by the Propoſal he had made, to avail himſelf of the Neceſſities of the Company, merely for his own Advantage, had agreed to pay in ſuch Sums as he might want to remit, at the preſent Rate of 2 *s.* 5 *d.* and left it to the Directors to grant him the additional Penny in the Rupee, in Conſideration of the ſeaſonable Supply it would afford to their Affairs, without which their Ships muſt remain in *India*, or return Home without Cargoes.

And Your Committee find, That the Court of Directors expreſſed their Sentiments on the Conduct of their Servants in *Bombay*, by their Letter of the 25th of April 1771, in the following Terms:

" We are greatly ſurprized at your Expectations of " our Approval of your Conduct, when you preſumed " to deviate from the expreſs Orders we had given you " reſpecting the Terms on which we permitted you to " draw Bills on the Court of Directors; but if we " have ſuch Reaſon to be incenſed at the Licence you " have taken in your Drafts per *Fox*, our Diſpleaſure is " greatly increaſed by your Intimations, that, notwith- " ſtanding our Orders of the 30th of June 1769, you " ſhall continue to draw for further Supplies, on the " Terms of your Bills per *Fox*.—We therefore declare, " that it is our Determination to reſerve to ourſelves " the Right of fixing the Terms of your Drafts on us, " and that we ſhall deem you reſponſible for the Conſe- " quences which may reſult from a Violation of our Or- " ders reſpecting Bills of Exchange, unleſs you ſhall " be reduced to ſuch a Meaſure from the moſt urgent " Neceſſity:

" The Circumſtance you mention of your Inca- " pacity to ſupply *China*, by the Latitude we had given " you to draw on us at a higher Exchange, for the Pur- " poſes of your Conſignments to our Supra Cargoes at " *Canton*, is rather a Proof of your own Miſconduct than " of the real Neceſſity you were under to grant more " advantageous Terms of Remittances than we had pre- " ſcribed to you; ſince thoſe Terms were too advanta- " geous to leave any room for you to ſuppoſe you could " avail yourſelves by the Means which we believed " would be altogether effectual:

" As we have not thought proper to make any Varia- " tion from our Orders of 30th June 1769, reſpecting " Bills of Exchange, we ſhall here only require your " ſtrict Obedience thereto, until our further Pleaſure " ſhall be ſignified to you herein."

And the Court of Directors, in their Letter of the 12th of June 1771, expreſs their Reſentment at their Servants at *Bombay* in the following Terms:

" By our Letter of the 12th of April laſt, you will be " appriſed of our Sentiments of your Conduct, in deviat- " ing from the preciſe and poſitive Orders we had given " you, reſpecting the Amount of Rates of Exchange to " which we had confined your Drafts on the Court of " Directors:—But as by your laſt Advices we diſcover " a continued Contempt of our Authority, and that you " have extended your Drafts to a Degree which may " affect the Credit of the Company, by the Difficulty " we may be under to diſcharge the Amount of them, " we are at a Loſs for Words to expreſs the Indignation " we feel at the Preſumption of our Servants in this In- " ſtance of their Diſobedience:

" Though, by your having united in a Diſregard to our " Commands, and in purſuing a Meaſure which threatens " the Company with ſerious Conſequences, you have " jointly incurred our Diſpleaſure, yet, the ſuperior " Truſt repoſed in our Preſident ſubjects him to a more " eſpecial Condemnation—And in a Point in which " we ſhould have expected the Preſident to diſtinguiſh " himſelf in Support of our Authority, and in Defence " of the Company's Intereſt againſt any Plea which " might have been urged for a Proceeding of this Na- " ture, in what Light muſt we conſider his encouraging " others to defy our Orders, and his availing himſelf in " ſo great a Degree, as he appears to have done, of the " advantageous Terms which have been granted to ſuch " as were deſirous of Remittances through the Com- " pany's Caſh?

" Your extraordinary Requeſt and Recommendation " in favour of Governor *Hodges*, and ſome other Per- " ſons, That the Company would pay Drafts and Certi- " ficates, to the Amount of about Two Lacks and an " Half of Rupees, at the Rate of 2 *s.* 6 *d.* per Ru- " pee, naturally led us to a careful Peruſal of the Con- " ſultation to which you have referred us; and we find " therein ſo little Appearance of the Governor having " moſt diſintereſtedly furniſhed you with Money, that, " had the Company's Intereſt not have been ſacrificed " to that of your Preſident, and others, we ſhould " ſcarcely deem your Obſervations as meriting a ſerious " Refutation:

" It being well known that Mr. *Hodges* had large " Sums to remit, and that he did not think the Terms " preſcribed by the Company worthy his Acceptance, " his Conduct became of courſe an Encouragement " and Precedent to every Man in the Settlement to " withhold his Money, in Hopes of better Conditions " than thoſe upon which the Court of Directors had " thought proper to open their Treaſury; and hence it " is eaſily to be accounted for, why no greater Sum was " paid in by other Perſons at 2 *s.* 4 *d.* per Rupee.—Had " the Preſident taken the Lead, even in a ſmall Degree, " and diſcovered at leaſt a Deſire to conform to the " Company's Orders, the moſt ſalutary Effects would " in all Probability have been the Conſequence of ſuch " Conduct:

" As you do not ſcruple to recommend to us a Mea- " ſure, which would afford much juſt Cauſe of Com- " plaint to thoſe of our Servants who paid in their Mo- " ney at an earlier Period, and at a lower Rate of Ex- " change, you muſt have ſuppoſed us capable, not only " of deſerting the Company's Intereſt in this Reſpect, " but of exerciſing the groſſeſt Partiality, to gratify the " Avarice of thoſe who have leaſt deſerved to experience " any Marks of our Favour:

" The Form of the Governor's Certificate is another " Proof that you dare deviate from our Inſtructions, " and from the eſtabliſhed Rules of the Service, when- " ever you have any Point to carry for the Intereſt of " Individuals: We believe this to be the firſt Certificate " ever preſented to the Court for Acceptance, with a " Rate of Exchange ſpecified; but as you were in Poſ- " ſeſſion of our expreſs Orders, and have departed there- " from, manifeſtly without that Neceſſity for ſo doing, " which you would perſuade us was the Reaſon of your " Conduct, we ſhall pay no Regard to your Recom- " mendation, but deem you reſponſible for all Damages " which may ariſe by ſo direct a Breach of our poſitive " Commands:

" And whilſt we are on this Point, we muſt declare, " that as we conſider every Subject of *Great Britain*, who " ſhall aſſiſt her Competitors with Caſh, by remitting " their Fortunes to Europe through the Hands of Fo- " reigners (if the Company's Treaſury be open) as un- " worthy the Name of Britons; ſo do we pronounce " them equally unworthy the Service of that Company " which has raiſed them to Opulence, when they pre- " ſume to counteract or cavil at the Terms of Remit- " tances preſcribed by a Court of Directors, who, as " Guardians of the Company on the Spot where Pay- " ment muſt be made, are the only proper Judges of the " Expediency of aſcertaining the Amount of Drafts upon " *England*, and of fixing the Rate of Exchange:

" The Liberty you have taken, in exceeding the " Amount preſcribed, and not a Rupee thereof ſent to " *China*, cannot be juſtified on any Account whatſoever; " and as this is a Practice which may ſubject the Com- " pany to great Inconvenience, and for which inſufficient " Excuſes only are from Time to Time offered, we are " determined to enforce a ſtrict Obedience to our Com- " mands in this Reſpect, unleſs at any Time we may " think it proper to have a diſcretionary Power in the " Hands of our Servants to depart from our Orders in " caſe of Emergency:

" We do not wonder that Governor *Hodges* ſhould " be the firſt to recommend a Meaſure by which he " was to profit ſo conſiderably, in caſe it ſhould be " complied with; but to find our whole Council con- " cur in ſuch a Recommendation, is not only aſtoniſh- " ing but very alarming to us. As every Individual is " at all Times reſponſible to his Superior for his " Conduct as a Counſellor, we ſhall not in future " content ourſelves with Cenſure only, but teſtify our " ſevereſt Reſentment againſt every Member of our " Council who ſhall acquieſce in Meaſures repugnant to " the Intereſt and obvious Senſe of the Company's " Inſtructions."

Your Committee do not think it neceſſary to ſtate minutely the Orders ſent by the Court of Directors to *China* or *Bencoolen*, concerning the drawing of Bills, or the Conduct of the Company's Servants at thoſe Places in conſequence thereof; for they find, that the Permiſſion given to the Council at *China* in this Reſpect, had no other Limitation than what the Occaſions of the Company's Inveſtment might require; it was however recommended to them to leave an ample Balance in their Treaſury, for the Service of the enſuing Seaſon.

Your Committee find, That the Preſident and Council at *Bencoolen*, in the Seaſon 1770, exceeded the Permiſſion given them of drawing Bills, by the Sum of £. 16,667. 7. 8.; but this alſo appears to have ariſen from the Neceſſity of providing their Inveſtment, for the Payment of which they have no other Reſource than either Bullion remitted to them, or Bills drawn by them; and the Court of Directors do not appear to have expreſſed any Diſſatisfaction of this Increaſe of their Bills; and in the ſubſequent Year even authorized them to increaſe their Drafts to nearly the ſame Amount.

Your Committee have thought proper to add, in the Appendix to this Report, N° 17, a Liſt of the Bills of Exchange drawn by the Preſident and Council of *Bengal* in the Seaſon of 1770; which Liſt they ordered to be drawn out in the Form in which it now ſtands, from Accounts laid before them by the Officers of the Company.

Your Committee will proceed next, in purſuance of the Plan they have laid down, to enquire into the Conduct of the Company at Home, after the Receipt of theſe Bills: They have already ſtated, in the former Part of this Report, the Letters which the Court of Directors wrote to each of their Preſidencies, upon receiving Advice from them that they had opened their Treaſuries and drew their Bills in Manner before-mentioned; they now proceed to ſtate, in order of Time, every material Proceeding anyways relating to this Buſineſs, that paſſed in any Court of Proprietors, or Court of Directors, or any Committee of the ſaid Court, after the Receipt of the ſaid Advices, as far as is come to the Knowledge of Your Committee, in ſuch a Manner as will beſt enable the Houſe to judge whether any proper Meaſures were taken to diminiſh or avert the Evil which the drawing of theſe Bills was likely to bring upon the Company, or to give fair and equal Notice to all Parties concerned of the Diſtreſs which the Affairs of the Company in *England* would ſuffer from them; and Your Committee will add ſuch Obſervations on theſe Proceedings as will contribute to throw any Light on them: It is neceſſary that they ſhould begin by ſtating the preciſe Time when the before-mentioned Advices were received by the Court of Directors: The following Table will exhibit at one View all that is neceſſary to be known under this Head.

Letter and Date.	Time when received.	When firſt read in the Court of Directors.	When read in the Court of Proprietors.
General Letter from *Fort William*, 23d November 1769 - -	17th April 1770	25th April 1770	2d, 3d, 4th, and 5th Paragraphs read 25th November 1772
Letter from Secret Department of *Fort William*, 31ſt January 1770	2d Auguſt 1770	8th Auguſt 1770	
General Letter from *Bombay*, 26th February 1770 - - -	10th Auguſt 1770	15th Auguſt 1770	
General Letter from *Bombay*, 26th April 1770 - - - -	13th October 1770	17th October 1770	
General Letter from *Bombay*, 25th July 1770 - - - -	15th January 1771	16th January 1771	
General Letter from *Bombay*, 15th November 1770 - - -	29th April 1771	1ſt May 1771	
Letter from Secret Department of *Fort William*, 30th October 1770	12th May 1771	15th May 1771	
Letter from *Bombay*, 3d December 1770 - - - - -	28th May 1771	29th May 1771	
General Letter from *Fort William*, 12th December 1770 - -	9th July 1771	9th July 1771	
General Letter from *Bombay*, 26th February 1771 - - -	27th July 1771	31ſt July 1771	
General Letter from *Fort William*, 12th February 1771 - -	21ſt Auguſt 1771	23d Auguſt 1771	30th October 1771
General Letter from *Bombay*, 4th February 1771 - - -	21ſt Auguſt 1771	23d Auguſt 1771	

And Your Committee find, That the firſt Step relating to this Buſineſs, that was taken by the Court of Directors, after the Receipt of any of the before-mentioned Advices, was on the 27th of June 1770, when they wrote a Letter to the Preſident and Council of *Fort William*, ſtated in the former Part of this Report, in Anſwer to the Letter of the ſaid Preſidency of the 23d of November 1769, informing the Directors of their

their having opened their Treaſury on the 23d of October preceding.

And your Committe find, That the firſt Declaration of a Dividend, after the Receipt of any of the before-mentioned Advices, was on the 26th of September 1770, on which Day the Court of Directors, having then received the before-mentioned Letters from *Fort William* of the 23d * of November 1769, and the 31ſt † of January 1770, and from *Bombay* of the 26th ‡ of February 1770, came to a Reſolution to offer it as their Opinion to the General Court, That the Dividend on the Capital Stock of the Company, for the Half Year commencing at Midſummer preceding, and ending at Chriſtmas, be 6 per Cent.; which Reſolution was agreed to unanimouſly by the Court of Proprietors on the ſame Day, after a Debate thereon, and after the Court had been acquainted from the Chair, that by the Advices received by the Court of Directors ſince the laſt General Court, it appeared that all the Company's Poſſeſſions were in a State of Tranquillity; as will appear by the Minutes hereunto annexed, N° 18.

And Your Committee having examined Mr. *Michell* and Mr. *Holt*, Secretary and Aſſiſtant Secretary, find, That there were no Proceedings in the Committee of Treaſury, with reſpect to the Declaration of this Chriſtmas Dividend; which is confirmed to them upon an Inſpection of the Minute Books of the ſaid Committee.

And Your Committee having examined Mr. *Tookey*, Deputy Accomptant, he informed them, That he does not find in the Office that any Special Account was prepared for the Purpoſe of declaring this Dividend; but he apprehends it was declared upon the Annual Account made up in June preceding.

And Your Committee find, That on the 24th of October 1770, the Court of Directors having then received Advice, by a Letter from *Bombay*, of the 26th of April 1770, of the Bills drawn upon them by the Ship *Fox*, they received from the Committee of Accounts a Report on Part of the ſaid Bills; and, confirming the ſaid Report, they ordered them to be accepted on the Terms mentioned in the ſaid Report (Copy of which is hereunto annexed, N° 19) and the Remainder of the ſaid Bills were accepted upon the ſame Terms as they were preſented.

And Your Committee find, That the next Declaration of a Dividend was on the 20th of March 1771, when the Court of Directors had received, beſides the before-mentioned Advices, another Letter ‖ from *Bombay*, of the 25th of July 1770. And Your Committee find, That on the 12th of the ſaid Month of March 1771, the Committee of Treaſury came to the following Reſolution; viz.

"The Committee having cauſed a State of the Com-
"pany's Affairs to be drawn out and laid before them,
"and having at ſeveral Meetings very maturely conſi-
"dered thereof, they offer it as their Opinion to the
"Court, That the Company ought to increaſe the Di-
"vidend on their Capital Stock to 6 and ½ per Cent.
"according to the Act of Parliament, for the Half Year
"commencing at Chriſtmas laſt, and ending at Mid-
"ſummer next; which is ſubmitted to the Court."

And on the 14th of the ſaid Month, the Court of Directors, as appears by their Minute hereunto annexed, N° 20, reſolved, to recommend to the next General Court to declare a Dividend of 6 and ½ per Cent. on the Capital Stock of the Company, payable at the Midſummer enſuing; which Reſolution being propoſed to the Court of Proprietors on the 20th of the ſaid Month, it was then reſolved, That it ſhould be put by the Ballot on the 25th of the ſaid Month; on which Day, a Ballot being taken, it was determined in favour of the ſaid Reſolution, 94 Votes being for the Queſtion, and Five Votes againſt it.

And Mr. *Holt* being examined, whether he was preſent in the Court of Directors when they came to a Reſolution to recommend the before-mentioned Increaſe of Dividend, or in the Court of Proprietors when they reſolved that ſuch Dividend ſhould be made; he informed Your Coummittee, that he was preſent at the Court of Proprietors, and having conſulted his Notes, he does not find that any Objection was taken thereto.

And Mr. *Michell* being aſked, Whether he recollected any thing paſſed, either in the Committee of Treaſury on the 12th of March, 1771, or in the Court of Directors on the 14th of the ſaid Month, or in the Court of Proprietors on the 20th of the ſaid Month, with reſpect to this Declaration of an Increaſe of Dividend? he anſwered, That he did not recollect that any thing particular paſſed, beſides what is ſtated in the Minutes. He concludes, "he took Notes of what
"paſſed in the Court of Proprietors, as uſual, but he
"cannot find them; and he does not recollect that any
"Objection was urged in that Court of Proprietors
"againſt this Increaſe of Dividend."

And Your Committee having examined Mr. *Tookey*, Whether any, or what, Accounts had been prepared for the Purpoſe of declaring this Dividend; he ſaid, That he began, on the 15th of February 1771, to make out an Eſtimate of Caſh between the ſaid 15th of February and the 5th of Auguſt, by the Order of the Committee of Treaſury, and having prepared the ſame, he laid it before the Committee of Treaſury on the 12th Day of March 1771.

The Eſtimate is as follows ‡.

At

* This Letter informed the Court of Directors of the Reſolution of the Preſident and Council of *Fort William* to open their Treaſury.

† This Letter informed the Court of Directors, That the Preſident and Council of *Fort William* preferred their own Scheme of Remittance, and that C. Rupees 20,08,536. 6. 9 were then paid into their Treaſury, in Return for which Bills were to be granted.

‡ This Letter informed the Court of Directors, That from the Preſidency's very great Diſtreſs for Caſh, they had, as the ſole Means for procuring the Sum they wanted, agreed to grant Bills for any Sums on the Company, at the Rate of 2*s.* 5*d.* to their Servants, and 2*s.* 3*d.* to all others, for each Bombay Rupee, payable at 90 Days Sight, with an Intereſt of 3 per Cent. per Annum from the firſt 90 Days.

‖ This Letter informed the Court of Directors, That not a Rupee had been received into their Treaſury at *Bombay* upon the Terms they ordered by the *Lapwing*, and therefore the Preſidency were under the diſagreeable Neceſſity of adhering to their former Terms of 2*s.* 5*d.* and 2*s.* 3*d.* a Rupee; and for a preſent Supply they had agreed to allow 2*s.* 4*d.* to private Perſons for all Sums paid in within a Month from the 19th June.

AT a Committee of Warehouſes, the 20th *February* 1771.

Preſent,
John Purling, Eſquire, Deputy Chairman,
Henry Crabb Boulton, Eſquire,
Sir *James Cockburn*, Baronet,
Robert Gregory, Eſquire,
John Harriſon, Eſquire,
John Manſhip, Eſquire,
Thomas Rous, Eſquire,
Edward Wheler, Eſquire,
Daniel Wier, Eſquire.

Ordered,

That in the Eſtimate which is to be made of Caſh that probably may be received and paid, between the 15th February, and the 5th Auguſt 1771, the following Goods, intended to be put up in March Sale 1771, be valued as under:

Cowries	- - at	- - £.	2	1	per Cent.	Being the Average Prices of theſe Goods in September Sale 1770.
Salt Petre	- - —	- -	4	6	D°	
Redwood	- - —	- -	26	0	per Ton.	

Tea,	Bohea	at	3 *s.*	2 *d.* per lb.
	Congou	-	4	9
	Hyſon	-	10	3
	Pekoe	-	5	7
	Singlo	-	6	4
	Souchong		6	8

Coffee	—	—	To be valued according to the Eſtimates received from the reſpective Warehouſe Keepers.
Caſſia	—	—	
Pepper	—	—	
Bengal Piece Goods			
D° Raw Silk		—	
Coaſt Piece Goods			
Surat D°	—	—	
Nankeen Cloth		—	

ESTIMATE

ESTIMATE of CASH which probably may be received and paid, between the 15th February 1771 and the 5th Auguſt 1771, including the Simple Contract Debts, bearing Intereſt; alſo the DIVIDENDS which will be due to the Proprietors on Midſummer next.

Dr.

To Balance of Caſh the 15th February 1771	£. 335,533
To Half a Year's Intereſt to be received of Government at Lady-Day and Midſummer next	63,000
To what remains to be received, Part of March and September Sale 1770, excluſive of private Trade	342,878
To the Produce of March Sale 1771, as eſtimated	1,473,183
To Salt Petre, which, as uſual, may be demanded by the honourable Board of Ordnance	12,600
	£. 2,227,194

London, the 12th March 1771.

Errors excepted.

Signed,

R. Tookey, Deputy Accomptant.

Preſent,
Sir *George Colebroke*, Bart. Chairman,
John Purling, Eſquire, Deputy,
Henry Crabb Boulton, Eſquire,
George Dudley, Eſquire,
John Harriſon, Eſquire,
Frederick Pigou, Eſquire,
Thomas Rous, Eſquire,
Henry Savage, Eſquire,

Laid before the Committee of Treaſury the 12th March 1771.

Ordered,
That the above Account be drawn out fair, and laid before the Court on Thurſday next the 14th Inſtant.

Cr.

By what due to the Bank of *England*, for Silver, and on Loan, with Intereſt	£. 458,201	
By Freight and Demorage, with D°	22,713	
By Bills of Exchange, with D°	77,361	
		£. 558,275
By Freight and Demorage, not bearing Intereſt		215,710
By Bills of Exchange, D°		19,306
By Cuſtoms		182,878
By Exports and Payments in the Department of the Committee of Shipping		213,669
By Ditto D° Buying		132,589
By Government, for Half a Year's Payment, due the 25th March 1771		200,000
By Dividends on Stock, including next Midſummer Dividend		243,688
By Intereſt on Bonds		48,050
By Intereſt on Annuities		48,682
By Warrants paſſed the Court unpaid		24,015
By Supra Cargoes Commiſſion		36,200
By Wines ſhipped and to be ſhipped at *Madeira*		9,250
By Indemnity on Tea		8,759
By Charges General		64,646
		£. 2,005,717
By Balance		221,477
		£. 2,227,194

And Mr. *Tookey* added, That no other Account, beſides this Eſtimate of Caſh, was prepared in his Office for the Purpoſe of declaring the before-mentioned Dividend: And Your Committee being deſirous of ſhewing to the Houſe the Nature of this Eſtimate, aſked Mr. *Tookey*, How long the Company had been in the Practice of preparing an Eſtimate of this Nature, for the Purpoſe of declaring a Dividend at the Lady Day Quarterly Court? he anſwered, That the Practice of preparing an Eſtimate of Caſh, carried up to the 5th of Auguſt, began in conſequence of an Order of the Court of Directors of the 30th of December 1768, as appears by the Minute hereunto annexed, N° 21.

And Mr. *Tookey* being aſked, If he knew the Reaſon why this Eſtimate was ordered to be made up to the 5th of Auguſt? he anſwered, That he did not know the Reaſon; but apprehended, that as it includes the Midſummer Dividend, it is therefore made up to the 5th of Auguſt, about which Time that Dividend is uſually paid, in order to ſhew whether the Company will be then enabled, by the Caſh in their Treaſury, to pay that Dividend. And being aſked, Whether the ſaid Eſtimate includes all Monies expected to be received from the March Sale? he anſwered, It includes all the Produce of the March Sale; adding, that the Whole is ſeldom then received, but generally a very large Proportion. And being aſked, At what Period the Company can expect any further Receipts in their Treaſury, after the 5th of Auguſt? he anſwered, They can expect no material Receipt but in conſequence of the September Sale; the particular Times of further Payments depend on the Days of Sale, but they can expect little till after the End of September. And being further aſked, Whether the Company, in the uſual Courſe of their Buſineſs, were not ſubject to great Payments in the remaining Part of the ſaid Month of Auguſt? In anſwer to this, he produced an Account, which is annexed in the Appendix, N° 22; by which it appears, that from the 4th of Auguſt to the 1ſt of September, in the Year 1769, there became due £368,237; from the 4th of Auguſt to the 1ſt of September 1770, there became due £. 296,599; from the 4th of Auguſt to the 1ſt of September 1771, there became due £. 394,217; and from the 31ſt of July to the 1ſt of September, in 1772, there became due £. 559,846.

Your Committee think it neceſſary to be very particular in explaining the foregoing Eſtimate of Caſh, as Eſtimates of this Nature, made up Annually, have principally contributed to conceal the real State of the Company's Caſh, and particularly the Diſtreſs for want of Caſh that happened in the Summer 1772, as will be ſhewn hereafter.—A few Obſervations reſulting from Mr. *Tookey*'s Evidence will be ſufficient for this Purpoſe. The Eſtimate is made up to the 5th of Auguſt. The Reaſon aſſigned for carrying it no further was, That about that Time the Midſummer Dividend was uſually paid; but it is evident the true Motive muſt have been, to exclude the great Payments that became due in the ſubſequent Part of the Month of Auguſt, for Cuſtoms, and on other Accounts—other conſiderable Payments become due alſo in the following Month of September; and yet the Company, as appears by Mr. *Tookey*'s Evidence, have no conſiderable Receipts in that Month; but as the September Sale is then begun, theſe Payments may be fairly chargeable on the Produce of that Sale; and the Company have been in uſe to ſupply themſelves with Caſh by borrowing of the Bank, on the Produce of each Sale, taking Care, till the Beginning of September 1772, to pay the ſame out of the Produce of the ſaid Sale.—At the ſame time that the foregoing Eſtimate is thus defective on the Credit Side, it ſtates on the Debit Side more in fact than is generally received; for it includes all the Produce of the March Sale, though Mr. *Tookey* acknowledges, that on the 5th of Auguſt the Whole is ſeldom received. In order further to enable the Houſe to judge of the Nature of theſe Eſtimates, Your Committee have inſerted, either in the Report or the Appendix, the ſeveral official Eſtimates prepared in 1769, 1770, 1771, and 1772, for the Purpoſe of declaring the Midſummer Dividends in each of the ſaid Years.

And Mr. *Harris*, Treaſurer of the *Eaſt India* Company, being aſked, Whether any Account had been prepared in his Office, in order to the Declaration of the before-mentioned Increaſe of Dividend? he anſwered, No; and that he never was called upon at any time to make up an Account for the Purpoſe of declaring a Dividend.

And Your Committee find, That on the 10th of April 1771, the Court of Directors wrote a Letter to the Preſident and Council of *Fort William*, ſtated in the former Part of this Report, in anſwer to the Letter from the Secret Department of that Preſidency of the 31ſt January 1770, informing them of their preferring their own Scheme of Remittance, and that C. Rupees 20,08,536. 6. 9. were then paid into their Treaſury, in return for which Bills were to be granted.

And Your Committee find, That on the 19th Day of June 1771, a General Quarterly Court was held, when the Court did not come to any Reſolution relating to this Buſineſs; but Mr. *Holt* informed Your Committee, that in a Debate on that Occaſion, Mr. *Creighton* alluded to the Bills ſuppoſed to be drawn: And Mr. *Creighton* being examined, informed Your Committee, That in the ſaid Quarterly Court he had mentioned, that he underſtood there were Bills to a large Amount drawn on the Company from *India*; when the Chairman ſaid, the Sum was about £. 700,000, but did not treat it as a material Object to the Company.

And Your Committee find, That on the 26th of June 1771, the Court of Directors having then received from the Preſident and Council of *Bombay* Two Letters, of the 15th of November and 3d of December 1770, concerning Bills drawn by the ſaid Preſidency in that Seaſon, as ſtated in a former Part of this Report, they took into Conſideration Two Reports of the Committee of Accounts upon Part of the ſaid Bills, recommending that they be not accepted on the Terms on which they were drawn, but upon other Terms mentioned in the ſaid Reports (Copy of the Report relating to the ſaid Bills is hereunto annexed, N° 23) when they confirmed the ſaid Report, and ordered the ſaid Bills to be ſo accepted: and the ſaid Bills, and all others drawn in the ſame Manner, were afterwards ſo accepted, with the Owners Conſent.

And Your Committee find, That on the 10th of July 1771, being the Day after the Court of Directors received public Advice of the firſt Parcel of Bills from *Bengal*, to the Amount of £.747,195. 4. 2. having been drawn, a Part of the ſaid Bills was offered for Acceptance; and the Court of Directors made thereupon an Order of Reference to the Committee of Accounts, as will appear by a Copy of the Minutes hereunto annexed, N° 24.

And Your Committee having enquired of Mr. *Holt*, Whether this is any thing more than the uſual Order of Reference, upon Bills being offered for Acceptance? he anſwered, It was not; and he added, that a like Order of Reference was made whenever any other of the Bills before-mentioned were offered for Acceptance.

And Your Committee find, by the Evidence of Mr. *Michell*, That on the 16th of the ſaid Month the Committee of Correſpondence took into Conſideration the Advices from *Bengal*, relating to the large Drafts from that Preſidency, and gave Directions for preparing ſome Paragraphs diſapproving that Meaſure; and declaring, that the Company's Servants there would be compelled to make good the Difference which had been occaſioned by the Diſobedience of the Company's Orders, and that they the Directors would reſent the ſame with the utmoſt Severity the Law would allow: and that the Accomptant

tant was at the ſame Time directed to form a Calculate of the Difference, for which they intended to make the Governor and Council reſponſible.

And Mr. *Michell* being aſked, What he underſtood by the Difference? he anſwered, He meant the Loſs reſulting from the Difference between the Exchange and Terms at which they were permitted to draw, and the Exchange and Terms at which they did draw, and nothing more. And being aſked, Who were preſent at that Meeting? he anſwered,

Mr. *Purling*, Chairman,	Mr. *Cuming*,
Mr. *Dudley*, Deputy Chairman,	Mr. *Savage*,
Mr. *Sulivan*,	and
Mr. *Harris*,	Mr. *Verelſt*.
Mr. *Rous*,	

And being aſked, Whether the before-mentioned Directions were given with the unanimous Conſent of the Gentlemen preſent? he anſwered, No Queſtion was put. The whole Committee ſeemed much diſpleaſed with the Conduct of the Preſidency who drew the Bills; but that he does not recollect any one objected to the Orders then given; and it ſeemed to be the Meaning of the Majority then preſent, that the Bills ſhould be accepted: That he ſpoke from Notes taken at that Time by himſelf, being preſent as Secretary of the Company.

And Your Committee find, by the Evidence of Mr. *Michell*, That at another Committee of Correſpondence, held the 31ſt of July 1771, this Buſineſs was again taken under Conſideration; and a Paragraph, prepared in conſequence of the before-mentioned Directions, was read and approved of; at which Committee were preſent,

Mr. *Purling*, Chairman,	Mr. *Cuming*,
Mr. *Dudley*, Deputy Chairman,	Mr. *Manſhip*,
Mr. *Sulivan*,	and
Mr. *Savage*,	Mr. *Harris*.
Mr. *Pigou*,	

And Your Committee find, That Mr. *Sayer*, the Company's ſtanding Counſel, and Mr. *Nuthall*, their Solicitor, attended the Committee by Order; and that the Committee of Accounts were deſired to attend alſo; and that the Directors preſent, upon the Attendance of the Committee of Accounts, were as follows:

Mr. *Purling*, Chairman,	Mr. *Pigou*,
Mr. *Dudley*, Deputy Chairman,	Mr. *James*,
Mr. *Roberts*,	Mr. *Michies*,
Mr. *Cuming*,	and
Mr. *Sulivan*,	Mr. *Boſanquet*;
Mr. *Savage*,	

Mr. *Manſhip* and Mr. *Harriſon* being withdrawn: And Mr. *Michell* informed Your Committee, That the before-mentioned Directors then took into Conſideration whether the Bills before-mentioned ſhould be accepted or not; and they read the Letter of the Court of Directors, ſent per *Colebroke* and *Lord Holland*, dated 10th April 1771, and the Conſultations of the Preſident and Council of *Fort William*, dated the 23d of October 1769; and, having debated the Matter, they agreed to accept the Bills on the Terms on which they were drawn, as it was alledged, that the Credit of the Company might be hurt in the ſevereſt Manner by refuſing; and the Deputy Accomptant was called in, and ordered to prepare the Report for Acceptance.

And Mr. *Michell* being aſked, Whether the Committee of Correſpondence were ſummoned on the 31ſt of July, to take into Conſideration the Paragraph directed to be prepared, or the Acceptance of the Bills, or both?—he anſwered, "They were not ſummoned "for any particular Purpoſe expreſſed in the Sum-"mons." And being aſked, Whether the Counſel and Solicitor were ordered to attend the Committee of Correſpondence, and for what Purpoſe?—he anſwered, "They were ſummoned to attend the Committee "of Correſpondence, but not for any particular Pur-"poſe expreſſed in the Summons." And being aſked, Whether it is uſual for the Committee of Correſpondence to take into Conſideration the Acceptance of Bills?—he anſwered, "No, this is done by the "Committee of Accounts." And being aſked, Whether he knew of any particular Reaſon, which induced them to take it into Conſideration upon this Occaſion?—he anſwered, "They were led to take it into Conſi-"deration by the Anſwers they were to return to *Bengal* "on this [illegible]." And being aſked, Whether the Committee of Correſpondence were unanimous for the Paragraph which was prepared, or the Two Committees for the Acceptance of the Bills?—he anſwered, "He "believed the Committee of Correſpondence were "unanimous for the Paragraph; that the Majority of "the Directors preſent were for the Acceptance of "the Bills; but ſome of the Committee, whom he "does not recollect, were averſe to it; no particular "Diſſent was deſired to be entered, which is ſome-"times done by ſome of the Members preſent at a "Court of Directors, but it is not uſual at Commit-"tees." And being aſked, Why theſe Proceedings in the Committee of Correſpondence, reſpecting Bills, were not entered in the Minutes of that Committee?—he anſwered, "The Committee of Accounts being "preſent, the Order for Acceptance, being the final "Order, and the only one uſually entered, was en-"tered in their Report Book; he knows no Reaſon "why the Proceedings were not entered in the Mi-"nutes of this Committee, but that they more par-"ticularly belonged to the Committee of Accounts; "and that he received no Order on this Subject, either "from the Chairman, the Deputy Chairman, or "otherwiſe."

And your Committee finding, by the Evidence of Mr. *Michell*, that Mr. *Sayer* and Mr. *Nuthall* attended the before-mentioned Committee on this Occaſion, they thought it right to examine them, and deſired their Attendance for that Purpoſe: And Mr. *Nuthall* informed Your Committee, That he was ſummoned to attend the Committee of Correſpondence, on the 31ſt of July 1771; that no particular Purpoſe was expreſſed in the Summons, or intimated to him, as he recollects; that ſometimes the Occaſion of ſummoning is communicated to him, and he always deſires it ſhould be ſo. And being aſked, Whether he was in the Room before the Committee of Accounts were called in? — he anſwered, He did not recollect. And being aſked, Whether he was then conſulted concerning a Paragraph of a Letter to the Preſident and Council of *Fort William*, reſpecting the Bills then offered for Acceptance?—he anſwered, He did not recollect he was. And being aſked, Upon what he was conſulted at that Meeting?— he anſwered, That the Company's Counſel and himſelf were called in to give their Opinions, Whether the Company might legally refuſe Acceptance and Payment of thoſe Bills from *Bengal*: After very minutely entering into the Orders ſent to *Bengal* concerning the drawing of thoſe Bills, and conſidering that they materially differed from thoſe Orders, both with reſpect to the Amount and the Intereſt, and the Times at which they were payable; and alſo, many of them, with reſpect to the Exchange at which they were drawn, Mr. *Sayer* was clearly of Opinion, and Mr. *Nuthall* concurred in it, that the Company was not obliged to accept or pay thoſe Bills. Mr. *Nuthall* deſired to obſerve, that the Ability of the Company to pay thoſe Bills was not before them at the Time; and he likewiſe deſired to obſerve, that Mr. *Sayer* gave it as his Opinion, that if the Court of Directors ſhould think it for the Honour of the Company to pay thoſe Bills, they who drew them, contrary to Orders, would be liable to pay the Difference of Exchange, and the Intereſt of Money upon ſuch Part of the Bills as were drawn at a ſhorter Date than they were permitted to do. And being aſked, If their Opinions were given in Writing?—he anſwered, No—merely in Converſation. And being aſked, If he continued in the Room till the Committee came to any Reſolution upon the Acceptance of the Bills? he

he answered, No; he was not present when they came to any Resolution. And being asked, Whether the Opinion of any other Counsel was taken, concerning the Obligation of the Company to accept and pay those Bills?—he answered, There was not. And being asked, Whether Mr. *Sayer*, or any other Counsel, or himself, was ever consulted at any other Time, upon the Conduct of the Company's Servants, in opening their Treasuries for Receipt of Money, in return for which these Bills were granted, or on the Acceptance of those Bills?—he answered, Not that he recollected. And being asked, If he could say when he was first informed of these Transactions?—he said, He believed but a short Time before that Meeting.—And Mr. *Sayer* attending Your Committee, and being desired to relate what passed when he attended the Committee of Correspondence of the 31st of July; he said; When he was present at a Meeting on that Subject, he objected to the Payment of the Bills, because drawn contrary to Orders in every Respect: That Mr. *Purling*, Chairman, and Mr. *Sulivan*, startled at his saying this, and said, The Credit of the Company would be lost; and that he understood that the Governor and Council at *Bengal* could bind the Company; he said, He apprehended they could not, when they did not follow their Orders: That there was at that Time no Committee of Treasury, as such, present, or any Mention made of the Inability of the Company to pay these Bills; He gave it as his Opinion, That if the Company thought proper to pay these Bills, the Servants who drew them were answerable for the Difference between the Orders they had received and the Amount of the Charge brought on the Company beyond these Orders. And Your Committee being informed that Mr. *Wilks* was present during some Part of the Time that the Committees of Correspondence and Accounts sat, on the 31st of July 1771, when they had under Consideration the Acceptance of the Bills before mentioned, and that Mr. *Wilks* had said to Mr. *Michell*, that he had some Recollection of what passed, as to a Part of the Opinion given by Mr. *Sayer*, Your Committee examined Mr. *Wilks*; and having asked him, Whether he attended a Joint Committee of Correspondence and Accounts, on the 31st of July 1771? he answered, I do not recollect to have attended that Committee on that particular Day. And being asked, Whether he recollected to have attended that Committee, when they had under Consideration the Acceptance of a large Parcel of Bills?—he said, I did not formally attend any Committee on that Occasion, but I recollect being sent for to a Committee, to point out the Advices respecting Bills of Exchange. Being asked, In what Year he so attended?—he said, I cannot say precisely, but it was some Time after the Company had received Advice that the Presidency at *Bengal* had drawn a Quantity of Bills at an undue Rate of Exchange. And being asked, Whether any one was present at that Committee besides the Directors?—he answered, To the best of my Recollection, Mr. *Nuthall* and Mr. *Sayer* were present. And being asked, Whether he took any Minutes in Writing of what passed at that Committee?—he answered, I did not. And being asked, Whether he could take upon himself to say what Opinion was then given, either by Mr. *Sayer* or Mr. *Nuthall*, concerning the Acceptance of those Bills?—he said, I don't know that any formal Opinion was given, but I recollect hearing Mr. *Sayer* say, that the Transactions of the President and Council were binding on the Court of Directors, or to that Effect. Being asked, Whether he could recollect any thing that passed, which gave Occasion to Mr. *Sayer* to say what he now mentioned?—he answered, The Committee were discoursing, that there might be Occasions when it might be expedient for the Presidency to depart from the Orders of the Court of Directors; I believe the Circumstance of an Invasion, or Troubles in the Country, were mentioned. I recollect that Mr. *Sayer* said, That on such Occasions there were discretionary Powers in the Presidency, which might bind the Company. Being asked, If he could recollect who of the Directors were present, or what Number?—he answered, I cannot. And being asked, If Mr. *Nuthall* was present?—said, I cannot be certain. Being asked, If he recollected any Opinion given by Mr. *Nuthall*, at that or any other Time, upon that Subject?—said, No, I do not. And being asked, If any Question was put to Mr. *Sayer*, Whether it was his Opinion, that those particular Bills should be accepted?—he answered, I do not recollect any such Question. Being asked, If he was in the Room the whole Time of Mr. *Sayer*'s attending the Committee?—he said, I was more than once in the Committee, but by no Means the whole Time. And lastly, being asked, Whether what he said was all he could recollect to have heard from Mr. *Sayer* or Mr. *Nuthall* on that Subject? he answered, I do not recollect any thing material besides?

And Mr. *Michell* being asked, Whether the Proceedings of the Committee of Correspondence of the 16th of July, and of the Two Committees of Correspondence and Accounts, of the 31st of July, were reported to the Court of Directors?—he answered, The Paragraph prepared by Order of the Committee of Correspondence was reported to the Court of Directors, together with the rest of the Letter of which it made a Part; and they approved of it, as will appear by their Minute of the 28th of August 1771, hereunto annexed, N° 25.

That the Resolution for accepting the Bills was reported to the Court of Directors by the Committee of Accounts on the 7th of August, as will appear by their Minute hereunto annexed, N° 26.

And Mr. *Michell* and Mr. *Holt* being asked, Whether the Opinions of Messieurs *Sayer* and *Nuthall*, against the Acceptance of these Bills, were ever reported to the Court of Directors?—they answered, Not as they knew of. And Mr. *Michell* being asked, Whether he knew of any Proceedings on this Business, either in the Court of Directors or in the Committee of Treasury, further than than he had already mentioned?—he answered, He knew of none; that there are no other Proceedings entered on the Company's Records.—And being further asked, Whether he knew of any other Proceedings that were not entered on the Company's Records?—he answered, There were none, but what he had already spoke to.

And Mr. *Holt* being asked, Whether he had any Information to lay before the Committee concerning the Acceptance of the Bills, besides what he had already given?—he answered, He had not.

And Mr. *Tookey* being asked, Whether he was called upon to make any Estimate of the State of the Company's Affairs, when the Bills were offered for Acceptance in July 1771?—he answered, He was not called upon to form any Estimate or Account on that Occasion.

And Your Committee find, That the Committee of Accounts reported, on the 7th of August 1771, That the before-mentioned Bills, drawn by the President and Council of *Fort William*, should be accepted; and that the Court of Directors approved of the said Report, and ordered them to be so accepted.

And Your Committee find, That on the 23d, 26th, and 29th Days of August, and 4th, 11th, and 18th, September 1771, Part of the second Parcel of Bills, by the *Worcester*, being offered for Acceptance, the Court of Directors referred the same to the Committee of Accounts; and that the said Committee reported, on the 25th Day of said September 1771, That they should be accepted; which Report was confirmed by the Court of Directors, and the said Bills were ordered to be accepted; and the Remainder of them, as they were offered, were ordered in like Manner to be accepted.

And

And Your Committee find, That on the 28th of Auguſt 1771, the Court of Directors wrote the Letter of that Date to the Preſident and Council of *Fort William*, ſtated in a former Part of this Report, in Anſwer to the Letters of the ſaid Preſidency of the 12th December 1770 and 12th of February 1771, adviſing them of the Drawing of the ſaid Bills; and on the 29th they added to the Letter the Poſtſcript, ſtated in a former Part of this Report.

And Your Committee find, That a Committee of Treaſury was held on the 19th of September 1771; and, upon inſpecting the Minute Book of the ſaid Committee of Treaſury, they found the following Minute entered therein.

At a Committee of Treaſury, the 19th September 1771;

Preſent,
The Chairman,
Mr. *Harriſon*,
Mr. *Manſhip*,
Mr. *Sulivan*,

The Chairman communicating to the Committee a Letter to him from Mr. *Manſhip*, dated this Morning, ſignifying, that "as the more he conſi- "ders, the more he is prepoſſeſſed with "an Idea, that the Court are going to "meet their Conſtituents, at the Quarterly Court on "Wedneſday next, without ſufficient Materials, whereby "to enable them to make a proper Judgment of the "Company's Abilities to continue their preſent Divi- "dend, and alſo their Engagements with Government; "he therefore repeats, what he told the Committee of "Treaſury before, that he thinks the Caſh Account "ſhould be carried on to the End of the preſent Septem- "ber Sale, and the proper Officers ordered to make "the ſeveral Eſtimates of thoſe Articles that cannot be "aſcertained with Preciſion—This may be eaſily done "now in time, but cannot if deferred till Tueſday "next; and as he is ſure it muſt be the Deſire of every "Gentleman in the Direction to ſee their Way clear in "this important Buſineſs, at this critical Conjuncture, "he therefore hopes the Chairman, and the reſt of the "Committee, will with him ſee the Utility of the Mea- "ſure, and in conſequence give immediate Orders for "the ſame, as he ſhall probably otherwiſe be under the "diſagreeable Neceſſity of entering his Diſſent to what "may be agreed by the Majority of the Board; as, in "the Light he at preſent views it, without thoſe proper "authenticated Accounts, he can by no Means think "the Directors will ſtand juſtified; and in his Opinion "he alſo thinks he ſhall not be ſingular."

And the Committee of Treaſury having very maturely conſidered of and deliberated on the ſaid Letter, it appeared to them, that the Account propoſed by Mr. *Manſhip* to be framed, as a Rule for determining the Quantum of the next Half Yearly Dividend, due at Chriſtmas next, would be no more than the uſual official Eſtimate of the Receipts and Diſburſements of Caſh, which could not with any Certainty or Preciſion ſhew the State of the Company, in ſuch Manner as to govern in forming an Opinion of their Ability reſpecting the Declaration of the ſaid Dividend; and as Mr. *Manſhip* acknowledged that all ſuch Eſtimates were fallacious, and that the Caſh Account he required could by no Means ſhew the State of the Company's Affairs, and that the Annual State of the Company's Affairs, drawn out to the 26th of June laſt is the only Rule and Guide for that Purpoſe, which Mr. *Manſhip* alſo acknowledging; the Committee are therefore of Opinion, that his Requeſt cannot with Propriety be complied with.

And Your Committee obſerving, That there is Mention made in the before-mentioned Minute of a Letter from Mr *Manſhip* to the Chairman, they called for the ſaid Letter, which they find to be the ſame as ſtated in the ſaid Minute, except that it appears therein that a Committee of Treaſury was held on the Day before, viz. the 18th of September; in which Mr. *Manſhip* firſt ſtated his Objections before ſtated. And for the Information of the Houſe, Your Committee have added the ſaid Letter in the Appendix, N° 27*.

And Your Committee finding, from the ſaid Letter, That a Committee of Treaſury had been held on the 18th of September, in which ſome Proceedings had been had concerning the Propriety of continuing the Dividend at 6 and ¼ per Cent. for the current Half Year, they inſpected the Minute Book of the ſaid Committee, to ſee if any Proceedings were entered therein, and they did not find any Proceeding of that Day entered in the ſaid Minute Book.

And Your Committee having enquired of Mr. *Michell*, and alſo of Mr. *Harris*, Caſhier of the ſaid Company, who the Perſon is that attends the Committee of Treaſury as Clerk, they were informed, That the Caſhier uſually attends the Committees of Treaſury upon common Occurrences, but upon the more important Conſideration of Increaſe or Decreaſe of Dividend, Mr. *Harris* ſaid, He did not recollect that he ever attended them. And Mr. *Michell* informed Your Committee, That he had once or twice attended the Committee of Treaſury upon Occaſions of this Nature; that ſometimes, upon important Buſineſs, the Committee ſits without any Perſon attending as Clerk, and then they take their own Minutes, which are afterwards entered by a Clerk of the Houſe.

And Mr. *Michell*, Mr. *Holt*, and Mr. *Harris*, being aſked, Whether either of them attended any Committee of Treaſury on the 18th or 19th of September 1771? they ſeverally anſwered, That they did not recollect that they had attended a Committee of Treaſury on either of thoſe Days.

And Mr. *Michell* being aſked, By whom the Minute of the Committee of Treaſury of the 19th of September was taken? he anſwered, By themſelves; and it was delivered to him to be copied fair.

Your Committee not being able to procure from the Servants of the Company any Information of what paſſed in theſe Committees of Treaſury, they thought it right to examine *John Manſhip*, Eſquire, who wrote the Letter before-mentioned; and having aſked him, Whether he was not one of the Directors of the *Eaſt India* Company from April 1771 to April 1772? he anſwered, That he was; and that he was a Member of the Committee of Treaſury. And being aſked, Whether he had not had a Correſpondence with the Chairman of the ſaid Company, in the Courſe of the Month of September 1771, concerning the State of the Company's Affairs? he anſwered, He had — That it aroſe from a Caſh Account drawn up by the Caſhier, which contained the Payments for Three Months, from the 1ſt of September 1771, and all the Receipts, if it had been properly filled up, which they could poſſibly receive till about the Middle of the March enſuing; which Account was brought by the Caſhier to the Committee of Treaſury; when he aſked the Chairman, Whether he might have a Copy of it? and was anſwered, Yes—and Mr. *Manſhip* added, That upon looking over the Account, he thought it highly important, that the Articles left blank on the Debit Side ſhould be filled up, and the Account carried down on the Credit Side to the Middle of March; and that he mentioned this Opinion at the Committee of Treaſury, which met on the 18th of September 1771, that being the firſt Day they met to conſider of the Declaration of Dividend; that the reſt of the Committee did not agree with him in that Opinion; in conſequence of which he next Morning wrote to the Chairman the Letter before ſtated; that he received no Anſwer to this Letter; but upon meeting Mr. *Purling* at the *India* Houſe upon that Day, he acknowledged the Receipt of the Letter; and when they went into the Committee of Treaſury, Mr. *Purling* acquainted them

* Since this Report was prepared, *John Purling*, Eſquire, delivered in to Your Committee the original Letters from *John Manſhip*, Eſquire, to him.

them with the Purport of it; and that he, Mr. *Manſhip*, then urged his Reaſons for not altering his Opinion as to the Neceſſity of filling up the Account in Manner before-mentioned; and that the Committee urged, in Support of their diſagreeing, That the general State of the Company's Affairs muſt always govern and determine the Judgment of the Court of Directors in raiſing and lowering of Dividends: That his Opinion was, that a Caſh Account ſhould always accompany the General State of the Company's Affairs; that when he came Home in the Evening he wrote the following Letter to Mr. *Purling*:

Queen Square, Thurſday Evening, 19th September 71.

Dear Sir,

I am ſorry I cannot alter the Opinion I conveyed to you in my Letter this Morning, and endeavoured to explain, at leaſt in the beſt Manner I was capable of, to the Committee, in conſequence thereof; and though yourſelf and they differed with me, nevertheleſs I am thoroughly ſatisfied with having done what I thought was right, and what I flatter myſelf I ſhall not be ſingular in, though I had the Mortification to be ſo above Stairs; you will therefore give thoſe Orders you think proper relative to what I have taken the Liberty to recommend, and alſo do me the Juſtice to believe it has aroſe from the moſt upright Intention, in,

Sir,

Your very obedient Servant,

John Manſhip.

John Purling, Eſquire,
Chairman of the *India* Co.

Mr. *Manſhip* further informed Your Committee, That he wrote this Letter on a Thurſday Evening; that he received no Anſwer to it; and on Friday Morning he attended at the *India* Houſe, when, to his Surprize, there were no Committee of Treaſury; and that on the Saturday Morning he wrote a Third Letter; which is as follows:

Queen Square, Saturday Morning, 21 September 71.

Dear Sir,

In conſequence of my Letter to you on Thurſday Evening, I did myſelf the Pleaſure of attending at the *India* Houſe all Yeſterday, not doubting but I ſhould have met with you; to my great Surprize however I found it was *a Holy Day*; and, to my Aſtoniſhment, my Summonſes being delivered to me for the next Week; I alſo found no Committee of Treaſury, or Court, were appointed for Tueſday, and conſequently my Requiſition diſregarded; whatever the Committee of Correſpondence may be for, I know not, but I will venture to propheſy it cannot be of that immediate Conſequence as I foreſee that of the Treaſury or Court would have been; however, Sir, having delivered my Sentiments fully, both by Word of Mouth, and by my Two preceding and the preſent Letter, with theſe therefore, and my Diſſent, which I ſhall enter on Wedneſday, (if I have not better Ground to ſtand upon than I ſee at preſent) I ſhall be content, as wiſhing to decline any Diſpute with Gentlemen for whom I entertain the greateſt Reſpect. I have the Honour to remain, with all Deference and Eſteem, Sir,

Your very humble Servant,

J. M.

John Purling, Eſquire,
Chairman of the *India* Co.

Mr. *Manſhip* deſired to obſerve, That his Two firſt Letters were originally dated only with the Day of the Week; but that Objection being taken to the Want of Preciſion in the Date, and urged as a Reaſon for not recording them, he added afterwards, to the Copies delivered in by him to Your Committee, the Days of the Month and Year when they were reſpectively written—That nothing paſſed afterwards till he came to the Court of Directors on Wedneſday the 25th of September, when the ſeveral Letters he had written were read to the Court by the Chairman—that he then urged the Neceſſity of a Caſh Account being made out for the Purpoſe of declaring a Dividend.—And being aſked, Whether the before-mentioned Account was laid before the Court? he anſwered, Not—That he had it with him, but he is not ſure that he produced it; that they had a long Debate; that, to the beſt of his Recollection, the Chairman was aſked, Whether the Committee of Treaſury had inſpected the Accounts?—That he does not recollect that any other Anſwer was given, than that the Chairman acquainted the Court, that it was the Opinion of the Majority of the Committee of Treaſury, that the ſame Dividend ſhould be continued.—Mr. *Manſhip* added, That he thinks he was aſked by Mr. *Gregory*, in the Courſe of the Debate, Whether, upon the whole of the general State of the Company's Affairs, he thought they were in a worſe Condition than for Years paſt? that he anſwered, He thought they would be greatly diſtreſſed for Caſh; but that if the Chairman would take upon himſelf to anſwer for the Bank's ſupplying the Company with ſuch Sums as they might have Occaſion for, that he would then agree with the Court, and not enter his Diſſent—that the Chairman replied, He would not anſwer to what Extent, but that he had Reaſon to believe that the Bank would aſſiſt the Company with as much Caſh as was in their Power.—And Mr. *Manſhip* being aſked, If any thing was ſaid in this Court of Directors, by him or any one elſe, as far as he could recollect, of the great Quantity of Bills which were then under Acceptance? he anſwered, No—he did not think there was. And being aſked, Whether the other Directors then preſent were unanimous in their Opinion for that Declaration of Dividend? he anſwered, He did not recollect that any other Perſon objected but himſelf, who entered his Diſſent, as appears in the Minute of the ſaid Court—he added, That he went into the General Court, which was held on that Day, and ſtaid the whole time.—And being aſked, Whether he ſaid any thing at that Court? he anſwered, Not a Word—that had his Diſſent been mentioned, he was ready to aſſign his Reaſons for it.—And being further aſked, Whether he recollected any thing was ſaid in that General Court concerning the State of the Company's Caſh, or the Bills under Acceptance? he anſwered, He did not believe a Word was ſaid about the State of the Company's Caſh, or the Bills under Acceptance.

And Your Committee having inſpected the Minute Book of the Court of Directors, they find, That at the Court, held on the 25th of September 1771, they took into Conſideration what ſhould be offered to the General Court, to be held on that Day, reſpecting the Dividend on the Company's Stock for the current Half Year; when, after ſome Debate on the Subject, a Motion was made, and Queſtion being put thereon, it was Reſolved,

That it be recommended to the General Court, appointed to be held this Day, That the Dividend for the Half Year commencing at Midſummer laſt, and ending at Chriſtmas next, be 6 and ¼ per Cent. And Mr. *Manſhip* then delivered in a Diſſent to the ſaid Reſolution, which was read, and ordered to be entered; and is as follows:

Eaſt India Houſe, the 25th September 1771.

Mr. *Manſhip* finds himſelf under the diſagreeable Neceſſity of entering his Diſſent to the Reſolution of this Board, to acquaint the Proprietors, "That the "Company's Affairs are in ſuch a Situation as to enable "them to continue their preſent Dividend, and alſo to "fulfil their Engagements with Government:" And in this Opinion he is confirmed, upon a Reviſion of the Caſh

Caſh Account from the 1ſt Inſtant to the Middle of next March; by which it clearly appears to him, that there is not even a Poſſibility of their being enabled to do it, without borrowing the whole Four hundred thouſand Pounds, being the Two Half-yearly Payments; which he cannot help conſidering as a very great Addition to the preſent Debts of the Company: And therefore, with great Deference, ſubmits to the Court this his Opinion, which he has offered to elucidate to the Committee of Treaſury.

Seeing it in this Light, he hopes it will be a ſufficient Apology for entering his Diſſent, as all he wiſhes is to acquit himſelf with Candour and Conſiſtency, both here and elſewhere, whenever and wherever he may be called upon. *John Manſhip.*

The Court of Directors then ordered, That the Gentlemen of the Committee of Treaſury be at Liberty to make and record ſuch Remarks on the Diſſent of Mr. *Manſhip*, and his Reaſons for the ſame, as they ſhall think proper.

And Your Committee find, That on the ſame Day, viz. on the 25th of September, a General Court was held for the Purpoſe of a Declaration of Dividend, as will appear by the Minute hereunto annexed, N° 28; when the Chairman having informed the Court, that the Court of Directors, on very mature Conſideration, had that Day paſſed the Reſolution before ſtated on that Matter, which they deſired to communicate to the General Court; and the ſaid Court entering into a Debate on the ſaid Reſolution, it was moved, "That "the Annual State of the Company's Affairs, made up to "the 30th of June laſt, be now laid before the Court;" and the Queſtion, after further Conſideration, being put on the ſaid Motion—it paſſed in the Negative:—And the Chairman thereupon moving the Court, according to the above-mentioned Reſolution of the Court of Directors, it was on the Queſtion reſolved unanimouſly, That the Dividend on the Capital Stock of this Company, for the Half Year commencing at Midſummer laſt, and ending at Chriſtmas next, be 6 and ¼ per Cent. which Reſolution was accordingly declared by the Chairman.

And, in order to aſcertain the Account referred to in Mr. *Manſhip*'s Diſſent before ſtated, Your Committee aſked Mr. *Manſhip*, What he meant by the Account then referred to? and he anſwered, He meant the Treaſurer's Eſtimate.

And Mr. *Harris*, the Caſhier, being aſked, Whether the Account mentioned in Mr. *Manſhip*'s Diſſent was made up by him? he anſwered, That the Account which he delivered to Mr. *Manſhip* was an Eſtimate of Caſh for September, October, and November, 1771; that he delivered it him by Order of Mr. *Purling*, the Chairman; and he then laid before Your Committee a Copy of the ſaid Eſtimate, which is added in the Appendix to this Report, N° 29.

And Your Committee thought it right to examine the Secretary and Aſſiſtant Secretary of the Company, as to what paſſed in the Court of Directors and Court of Proprietors, held on the ſaid 25th of September 1771, beſides what is mentioned in the Minutes of the ſaid Courts: And Mr. *Michell*, the Secretary, informed Your Committee, That in the Court of Directors held on that Day, the Chairman informed the Court, that the Committee of Treaſury had conſidered of the Dividend, and that the Majority of them were of Opinion, that it ſhould be continued at 6 and ¼ per Cent. for the current Half Year; and that Mr. *Manſhip* declared, that, by what appeared upon the Face of the Accounts, he did not think the ſame Dividend ſhould be continued;—and that Mr. *Manſhip*'s Letters were read by the Chairman to the Court: And being aſked, Whether any Accounts were laid before, or produced to, that Court? he anſwered, None were.—And being aſked, Whether the Minute of the Committee of Treaſury of the 19th of September 1771 was laid before, or read to, that Court of Directors? he anſwered, No.—And being aſked, If he recollected whether any Mention was made of the Quantity of Bills then under Acceptance? he anſwered, That the Committee of Treaſury were aſked, Whether the Simple Contract Debts would be larger at the Year's End than they were at that Time, and whether the Bills would amount to much.—And being further aſked, What Anſwer was returned to this Queſtion, and by whom? he ſaid, He does not recollect the particular Anſwer; but it appears, by the Notes he took, that it was mentioned that the Caſh in *India* and *China*, and the Goods at Home, would amount to between Two or Three Million Sterling; and it was alſo obſerved, the Drafts were a good Meaſure, as it would greatly diſtreſs the French.—And Your Committee having again deſired Mr. *Michell* to inform them by whom all this was ſaid; he ſaid, he had no Note as to that, but imagines it muſt have been from one of the Chairs, or of the Committee; but he ſhould rather think by one of the Chairs.—And being aſked, Whether all the Directors then preſent agreed to the Reſolution concerning the Dividend, which was carried into the General Court? he anſwered, All except one—And being aſked, Whether any of them applied for Accounts, or complained that they were not furniſhed with them? he anſwered, That he did not recollect that any of them did, except what was ſaid by Mr. *Manſhip*: And laſtly, Your Committee having aſked Mr. *Michell*, Whether he had any further Information to give to Your Committee, of what paſſed in that Court of Directors, concerning the Declaration of Dividend? he anſwered, No.

And Mr. *Holt* informed Your Committee, that he has no Notes of what paſſed in that Court of Directors, and is not ſure whether he attended that Court or not.

Your Committee proceeded next to examine Mr. *Michell*, as to what paſſed in the General Court of Proprietors held on the ſame Day, viz. the 25th of September 1771: And having aſked him what the Chairman ſaid when he opened the Court? he referred to the Minutes of the ſaid Court; and ſaid, He did not recollect that the Chairman ſaid any thing more, in opening the Court, than what is ſtated therein: And having aſked him, Whether Mr. *Manſhip*'s Letters, the Minute of the Committee of Treaſury of the 19th of September 1771, or Mr. *Manſhip*'s Diſſent, were read to that Court? he anſwered, Neither of them.—And being aſked, Whether any thing was ſaid in that General Court, concerning the State of the Company's Caſh, and the Bills then under Acceptance? he anſwered, Nothing, as appears by his Notes.

And Mr. *Holt* being examined, concerning what paſſed in that General Court:—And being aſked, Whether any Notice was given by the Court of Directors to the General Court, of the Bills drawn from *India* in the laſt Seaſon? he anſwered, There was no formal Notice given, to the beſt of his Recollection.—And being aſked, Whether he knew what was the Subject of the Debate on that Occaſion, as mentioned in the Minute of the ſaid General Court? he anſwered, "I "imagine, the Propriety of declaring ſuch a Dividend."—And being aſked, Whether any Objection was taken to that Declaration of Dividend, on Account of the Bills which had then been accepted? he anſwered, No.—And being further aſked, What was the Objection? he anſwered, I do not recollect particularly, but I believe the Ability of the Company.

And Mr. *Crichton* informed Your Committee, That at the ſaid General Court, on the 25th of September 1771, when the Continuance of the Dividend was recommended by a Reſolution of the Court of Directors, he does not recollect any Oppoſition to it from any of the Directors or Proprietors, only that he believes he called himſelf for the Annual Account; and that in that Court he ſaid nothing about the Bills.

And Your Committee having thought proper to examine *George Johnſtone*, Eſquire, a Member of this Houſe, concerning what paſſed in the General Courts, held

towards the Close of the Year 1771, he informed Your Committee, That he attended the General Court of the 25th of September 1771; and moved, as he has always done when present at any of the Courts called for the Purpose of declaring a Dividend, for the Two Papers, which he conceives to be requisite for judging upon that Subject, and which it is in consequence the Right of the Proprietors to see and inspect.—These Papers are the Annual Account of the Company's Debts and Credits, and the Cash Account, carried forward as far as can be done, upon a reasonable Estimation of the Sums they are engaged to pay, and the Receipts of Cash within that Time.—The Motion, after Debate, passed in the Negative.—As Mr. *Manship*'s Dissent had made much Noise in the World, the State of the Company, as to its Capacity in making or not making the Dividend proposed by the Directors, was the Subject of much Conversation;—that the Declarations from behind the Bar were all expressive of the flourishing Situation of the Affairs of the Company; that the Part which he and many of his Friends took, was, the declining to give any Vote on the Subject of Dividend, as the Materials upon which the Court could judge had been denied;—that he did not recollect that any Mention was made in this Court of the great Number of Bills which were then under Acceptance.

And the better to enable the House to judge of the Conduct of the Directors on this important Occasion, Your Committee thought it right to enquire into what had been the Practice of the Court of Directors, in recommending Dividends, and whether the Books and Accounts of the Company were equally open to every Member of the Court of Directors.—And Your Committee having asked Mr. *Michell*, Whether it had been usual in the Court of Directors to come to a Resolution of declaring a Dividend, without first having received a Report from the Committee of Treasury, or some other Committee? he answered, That within Twenty Years past there are various Instances of the Court of Directors having resolved to recommend to the General Court to declare Dividends, without receiving such Reports; and he delivered to Your Committee a Paper, to shew what the Practice in this respect had been since 1755, which Your Committee have thought proper to annex in the Appendix, N° 30.

And Mr. *Tookey* informed Your Committee, That, since he has been Deputy Accomptant, the Estimate of Cash before mentioned, prepared by Order of the Committee of Treasury, and carried up to the 5th of August in each Year, had been laid before the said Committee, and read by him to the Court of Directors, for the Purpose of declaring a Dividend in the Lady Day Quarterly Court in each Year; and that he apprehends that the Directors have taken the Annual Account, prepared in the Month of June in each Year, as their Guide for the Recommendation of a Dividend in the succeeding Michaelmas Quarterly Court; and he added, That no other Accounts had been prepared, as far as he knew, for the Purpose of declaring a Dividend, except that, in the Court of Directors held in March 1772, for the Purpose of declaring the Midsummer Dividend, an Account was produced of the Value of Goods in Warehouse, Discount deducted. And Mr. *Tookey* being asked, To whom he thought himself obliged to give Accounts, when called for, according to the Practice of his Office? he answered, He should give material Papers and Accounts to the Chairman and Deputy Chairman, and to no other, without their Permission;—that this he has always understood to be the Rule of the House. And the same Question being put to Mr. *Harris*, the Cashier, he returned the like Answer, with respect to the Estimates of Cash prepared by him; adding, That no other Accounts had ever been called for from his Office.

And Mr. *Michell* being asked, To whose Perusal the Books and Correspondence of the Company were open? —he answered, That the Minute Books of the General Court, of the Court of Directors, and of all the Committees, except the Committees of Treasury and Secrecy, are open to the Perusal of all the Directors;—that the Minute Books of the Two last Committees (which Committees are generally composed in each Year of the same Members) are open to the Perusal of the Members of those Committees only; and in general he should not think himself at Liberty, according to the Practice of the Office, to shew them to any one else, except by Permission of the Chairman or Deputy Chairman; that the Correspondence of the Company is open to the Perusal of all the Directors, except such Letters as are written by, or addressed to, the Committee of Secrecy, which are subject to the Perusal of the Members of that Committee only, except by Permission of the said Committee.

And Your Committee find, That a Court of Directors was held on the 2d of October 1771, when Mr. *Manship* delivered in to the said Court the following Letter:

To the honourable the Court of Directors of the United *East India* Company.

Gentlemen,

It is with great Reluctance that I find myself obliged to trouble you with this Letter, with a View of expressing my Surprize, that no Notice is taken in your Minutes of my Three Letters of the 19th and 21st past, which I addressed to the Chairman, and which were read at our last Court. By my Requisition in the Contents of those Letters, and by what I took the Liberty in the Debate to mention, both before and after they were read, there cannot be a Gentleman, I am sure, that heard me, but must be convinced that I meant them to be recorded; and which also I must take the Liberty of insisting upon, as they were designed to convey the Intention of my Dissent, and my Reasons for not being able to concur with the Committee; a Consciousness, therefore, of having done my Duty, added to a Conviction of the Propriety of the Measure, obliges me to repeat the Request, "That those Letters may stand "upon your Minutes as read, and in that Case they will "doubtless be recorded."

I am, Gentlemen,

Queen Square, the 2d October 1771. Your very humble Servant, *John Manship*.

And Mr. *Manship*'s Complaint in the said Letter, That no Notice was taken, in the Minutes of the Court of the 25th of September, of his Three Letters to the Chairman, of the 19th and 21st of September, and his Request, that his said Letters may stand upon the Minutes as read, being then taken into Consideration in the said Court of Directors, It was, upon a Motion, and Question being put, Resolved,

"That the Transactions of the Court, of the 25th "of September, be approved."

And Your Committee find, That on the 8th of October 1771, Mr. *Manship* wrote another Letter to the Court of Directors; which is as follows:

To the honourable the Court of Directors of the United *East India* Company.

Gentlemen,

In Justice to myself it becomes me to acquaint you, that I cannot in Silence acquiesce in your Resolution of refusing to record my Three Letters, *read to the Court* previous to my Dissent the 25th past. As they were directed to the Chairman, it cannot admit of the least Doubt of their being intended to be laid before the Court of Directors. It was not without Reluctance that I found myself under the Necessity of differing in Sentiment from Gentlemen, for whose Opinion I entertain the highest Respect: It has ever been my Wish and Inclination to have concurred with them in all their Resolutions,

Reſolutions; but while I was poſſeſſed of a perfect Conviction of Mind, from Conſiderations the moſt powerful and deciſive, "That the State of the Company's "Caſh Account, would not admit of the former Di-"vidend," it would have been abſurd, it would have been diſhonourable, it would have been inconſiſtent with the Truſt which I hold, to have concurred in a Meaſure which I was conſcious my Heart diſapproved in the higheſt Degree. Under theſe Impreſſions it was impoſſible for me to have acted otherwiſe. It gives me therefore the greateſt Concern, that I find myſelf obliged to inſiſt upon having thoſe Letters recorded, in order to remain a laſting and convincing Proof (if ever the Meaſure ſhould be called in queſtion) that I rather choſe to ſtand ſingle in my Opinion, than give up what appeared to me ſo eſſentially to be the Intereſt of the Company. Actuated by this Motive, and ſatisfied with the Rectitude of my Intention (however it might differ from you, Gentlemen) I cannot but think it the Heighth of Injuſtice to refuſe my preſent Demand; nor can I conceive that the Conduct of the Court *in this Reſpect* can ever be juſtified: It is not my Deſign to enter into Altercation; "What I de-"mand is my Right, and which I am determined to "purſue:" And as I do not think I can with Propriety attend your Board until this Requeſt be granted, I therefore deſire the Secretary may be ordered to acquaint me with your final Reſolution; and am, with much Truth and a perfect Eſteem,

Gentlemen,

Queen Square, the 8th October 1771. Your very humble Servant, *John Manſhip.*

And Your Committee find, That at a Court of Directors, held on the 9th of October 1771, the Committee of Treaſury delivered in the following Obſervations on Mr. *Manſhip*'s Diſſent.

The Obſervations of the Committee of Treaſury on the Diſſent of Mr. *Manſhip*, to the Reſolution of Court of the 25th September laſt, recommending it to the General Court, appointed to be held the ſame Day, as the Opinion of the Court of Directors, That the Dividend for the Half Year, ending at Chriſtmas next, ſhould be Six and a Quarter per Cent.

As the Chairman, with Meſſieurs *Harriſon* and *Sulivan*, were the Committee of Treaſury that could not comply with Mr. *Manſhip*'s Demand, they beg leave to offer the following Obſervations on that Gentleman's Diſſent.

That a Caſh Account, from the 1ſt September laſt to the Middle of March next, which Mr. *Manſhip* alludes to, never had been made out or laid before any Committee; and therefore they muſt here expreſs their Surprize, that Mr. *Manſhip* ſhould ground his Opinion on an Account that to their Knowledge never had an Exiſtence; and if it had, the ſame, according to his own Acknowledgment, muſt have been fallacious.

That they refuſed to order ſuch an Account to be drawn out, becauſe it muſt have been imperfect, tending to miſlead the Court of Directors and the Proprietors; conſequently highly improper to be laid before them.

Becauſe it is their Opinion, That the General State of the Company's Affairs muſt always govern and determine the Judgment of the Court of Directors in raiſing or lowering of Dividends; and Mr. *Manſhip*, as well in the Committee of Treaſury as in Court, declared it as his Opinion, That by the General State of the Company's Affairs we were in Ability to continue the preſent Dividend.

Theſe and other Reaſons, ſet forth in the Minutes of the Committee of Treaſury, held in conſequence of Mr. *Manſhip*'s Letter to the Chairman, we beg leave to offer as a Reply to Mr. *Manſhip*'s Diſſent, entered on the Minutes of Court of the 25th September laſt.

J. Purling,
L. Sulivan,
John Harriſon.

The 9th October 1771.

And the ſaid Obſervations, and the Minutes of the Committee of Treaſury on the 19th of September, and Mr. *Manſhip*'s Letter of the 8th of October, being then read in the Court of Directors, It was upon a Motion Reſolved,

That a Court be ſummoned to meet on Special Affairs on this Day Fortnight; and that the above-mentioned Letter from Mr. *Manſhip* be then alſo taken into Conſideration.

And Your Committee find, That on the 22d of October 1771, Mr. *Manſhip* wrote the following Letter to the Court of Directors:

To the honourable Court of Directors of the United *Eaſt India* Company.

Gentlemen,

I did not attend the Court on the 9th Inſtant, thinking that my Preſence, as a Party concerned, was improper, and that it might have interrupted the Freedom of your Deliberations; the ſame Motive prevents me To-morrow, as I underſtand that my Letter of the 8th is again to be conſidered. I cannot, however, omit ſaying a few Words in anſwer to the Obſervations ſince made, and entered on your Minutes, by Meſſrs. *Purling*, *Harriſon*, and *Sulivan*, on my Diſſent; nor can I avoid inſiſting, "That, in my Opinion, it was highly im-"proper to determine on a Dividend without having "Recourſe to a Caſh Account." This has been a Doctrine always before held at the Board, and alſo recommended by the Legiſlature in the ſtrongeſt Terms; and I find myſelf farther obliged, in oppoſition to what is aſſerted by thoſe Gentlemen, to affirm that ſuch an Account did in reality exiſt, *Six Blanks only remaining to be filled up on the Debtor Side* to carry it to the Middle of March next; which, with the Credits, might have eaſily been finiſhed by the proper Officers in a way ſufficiently preciſe to have conveyed a juſt Idea of the State of the Account, and actually was done by myſelf, ſo as to demonſtrate, beyond a Poſſibility of Deception, that it would by no Means admit of the Dividend in queſtion. Such an Account, therefore, far from being fallacious, imperfect, improper, or tending to miſlead, as the above Gentlemen have aſſerted, it wanted only their Concurrence to be authenticated, to render it as complete as poſſible; and though it was refuſed to be made out, in order to be laid before the Court of Directors, yet, under the Conviction I had, I could not tacitly acquieſce in the Sentiments of the Committee. As to any Reflections caſt upon me on this Occaſion, it having been from the Reſult of a perfect Conviction of Mind, the Rectitude of my Intentions therefore will ſecure me from any Inquietude; determined, as I am, to be ever conducted by the Principles of Honour and Integrity,

I am, with Eſteem,

Gentlemen,

Compton Field Place, the 22d October 1771. Your very humble Servant, *John Manſhip.*

And *George Johnſtone*, Eſq; a Member of this Houſe, informed Your Committee, That ſome time after the holding the General Court of the 25th of September, he received ſeveral Letters from *Bengal*, which he thought he could depend on, as the Writers were Men of Integrity and Capacity, ſtating the Affairs of the Company at that principal Settlement as in a very unfavourable Situation; particularly the large Diſburſements in every Department, and the Diminution of the Collections, together with the general Diſtreſs of the Country with reſpect to Commerce: That he thought it his Duty to communicate the Subſtance of theſe Informations to Sir *James Cockburne*, to Mr. *Purling*, the Chairman, and to Sir *George Colebrooke*, who had held ſo reſponſible a Situation in the Affairs of the Company, and had left the Direction merely in Rotation, in conformity to the By-law, and in Expectation of coming in the next Year. That he accordingly delivered himſelf, to Mr. *Purling*, the

Subſtance in Writing; that he ſent it to Sir *George Colebrooke*; and told it Sir *James Cockburne* verbally; after which he thought himſelf bound in Duty, having taken a very active Part in the Affairs of the Company, to communicate it in a Manner that it might be generally known: That he adviſed Mr. *Purling* and Sir *James Cockburne*, and ſent Word to Sir *George Colebrooke*, to think well what they were about; and told Mr. *Purling* that he was ſo confident that the Accuracy of the Gentlemen from whom he received his Intelligence might be depended on, that if he had the Word and Honour of the Directors, that none of them ſhould be injured for communicating the State of the Affairs Abroad to him, that he would ſhew the Originals to any Man of Honour.—That ſome time after this he heard a General Court was to be called, to cenſure Mr *Manſhip* for his Diſſent in September, with a View to repreſent the Affairs of the Company very proſperous; and that he was ſounded at a Diſtance, reſpecting his own Sentiments on that Occaſion, and was told that a Letter would be ſigned by moſt of the reſpectable Proprietors or Stockholders—that whether the Reſolution for calling the General Court for the above Purpoſes was laid aſide for a Time, or what Reaſon might occur to prevent its being called ſooner, he is ignorant, but the Fact is, it was not held till the 30th of October.

And Your Committee find, That at a Court of Directors held on the 23d of October 1771, a Letter ſigned by Sir *George Colebrooke*, Bart. *Henry Crabb Boulton*, Eſquire, and Eight other Proprietors, deſiring that a General Court might be ſummoned to meet on ſpecial Affairs, was read; and Mr. *Boulton* and Mr. *Rumbold*, Two of the Gentlemen who ſigned the ſaid Letter, were called into Court, and giving their Reaſons, as is alledged in the Minute hereunto annexed, N° 31, for calling the ſaid General Court, It was Reſolved,

That a General Court be ſummoned to meet on the 30th Inſtant. And the Court of Directors taking into Conſideration Mr. *Manſhip*'s Letter of the 8th of October, the ſame was again read; and the Court having maturely deliberated thereon, ſeveral Motions were made, and the Queſtions thereupon being put, And it was Reſolved unanimouſly,

That this Court is of Opinion, That Mr. *Manſhip* has no Colour of Right whatſoever to demand the regiſtering on the Minutes of the Court his Three Letters to the Chairman, referred to in his ſaid Letter of the 8th Inſtant; which Letters contained in Subſtance no other Matter than is expreſſed in his Diſſent, which is already entered on the Minutes of the Court; and that the Secretary do acquaint him therewith,

Reſolvedly unanimouſly,

That this Court look upon Mr. *Manſhip*'s Accuſation of Injuſtice, as expreſſed in the ſaid Letter of the 8th Inſtant, to be highly injurious, and his Conduct in that Reſpect to be altogether indecent; and the more ſo, as at the Court on the 25th ultimo he was permitted to enter his Diſſent on the Minutes, with which at that Time he declared he ſhould be ſatisfied.

And then Mr. *Manſhip*'s Letter of the 22d of October before-mentioned was read in the ſaid Court of Directors.

And Your Committee thinking it right to be fully informed of what paſſed in this Court of Directors, they examined the Servants of the Company who attended on that Occaſion.

And Mr. *Michell* informed Your Committee, that he attended the ſaid Court of Directors, and was preſent when Mr. *Boulton* and Mr. *Rumbold* were called in. And being aſked, Whether it is the Cuſtom, when a General Court is deſired by Nine Proprietors, for Part of them to attend the Court of Directors, to aſſign their Reaſons for calling the ſaid Court? he anſwered, It generally is.—And being aſked, Whether Mr. *Boulton* or Mr. *Rumbold* aſſigned any Reaſons for calling a General Court, and what thoſe Reaſons were?—he anſwered, "I am not ſure any Reaſons were aſſigned by thoſe "Gentlemen at that Time, or that any thing paſſed "further than acquainting them with the Day when "the General Court would be called in compliance to "their Requeſt."—And, referring to his Notes, Mr. *Michell* added, I find therein the following Words: "The laſt General Court's Opinion, 6 and ½ per Cent. "unanimous; think it ſomething extraordinary ſome "Gentleman formally delivered Diſſent." Mr. *Michell* obſerves, that theſe Words, ſo entered, led him to think that this was mentioned by one of the Proprietors who then attended, as a Reaſon for demanding a General Court.—And being aſked, Whether he recollected any thing further that paſſed in the Court of Directors on this Subject?—he anſwered, "I do not."—And being aſked, Whether there was any Debate?—he anſwered, "I believe not, if there had I ſhould have ſomething on "my Notes."—And being aſked, Whether any one objected to what was propoſed?—he anſwered, "No."—

And Mr. *Holt* informed Your Committee, that he attended the Court of Directors on the 23d of October 1771, Part of the Time; but he finds, by a Paper of rough Hints of what paſſed, that he was out of Court when they had under Conſideration the calling the General Court—and that Mr. *Moreton*, the Firſt Clerk in the Secretary's Office, attended in his ſtead.—And Mr. *Moreton* informed Your Committee, that he was preſent at the Court of Directors on the 23d of October 1771, when they had under Conſideration the Application, by Letter of Nine Proprietors, for calling a General Court; that he believes Mr. *Rumbold* and Mr. *Boulton* attended on the Part of the ſaid Proprietors.—And being aſked, Whether either of them aſſigned any Reaſons to the Court of Directors for calling a General Court?—he anſwered, "I don't recollect that they did."—And being aſked, Whether they ſtaid a long Time in the Room? He anſwered, "No—but a ſhort Time."—And Mr. *Holt* being aſked, Who took the Minutes of that Court?—he anſwered, "The Secretary, Mr. *Moreton*, and myſelf, "as we happened to be preſent."—And being aſked, Who drew, from the Notes ſo taken, the Minute inſerted in the Minute Book of the ſaid Court, in which mention is made that Mr. *Boulton* and Mr. *Rumbold* gave their Reaſons for calling the ſaid General Court?—he anſwered, "I cannot anſwer that Queſtion with Cer"tainty, but think it was Mr. *Pike*."

And Your Committee find, That a General Court was held on the 30th of October 1771, when the Chairman acquainted the Court, as appears by the Minute of the ſaid Court, hereunto annexed, N° 32, that it was called on Special Affairs, in purſuance of a Letter from Ten Proprietors for that Purpoſe; which Letter was then read, and is inſerted in the ſaid Minute: And thereupon one of the Gentlemen, who had ſigned the ſaid Letter, having acquainted the Court with the Reaſons for deſiring the Meeting thereof, and obſerving, that ſince the laſt General Court it was underſtood that one of the Directors had, before that Court met, diſſented to the Reſolution of the Court of Directors laid before the ſaid General Court, recommending that the Dividend for the current Half Year to be 6 and ½ per Cent. and expreſſing his Deſire, that the Court might be informed of the Reaſons for ſuch Diſſent, the Court entered into a Debate thereon; and Mr. *Manſhip*, who had diſſented on this Occaſion, was heard in his Place, as well in reſpect to his not informing the laſt General Court of his Diſſent, as his Opinion for giving that Diſſent.—And it having been moved, That the ſeveral Papers which regarded the Matter in queſtion might be laid before the Court, the following Papers were accordingly read:

Three Letters from Mr. *Manſhip* to the Chairman;

One dated *Queen Square*, Thurſday Morning.

One dated *Queen Square*, Thurſday Evening.

One dated *Queen Square*, Saturday Morning 21ſt September 1771.

Mr.

Mr. *Manſhip*'s Diſſent to the Reſolution of the Court of Directors, of the 25th of September.

Mr. *Manſhip*'s Two Letters to the Court of Directors, dated the 2d and 8th of October, reſpecting his Demands, that his ſaid Three Letters to the Chairman may be recorded on the Minute of the Court of Directors.

Minute of Committee of Treaſury, on the 19th of September.

Obſervations of the ſaid Committee on the Diſſent of Mr. *Manſhip*, as entered on the Minutes of the Court of Directors of the 9th Inſtant.

Minutes of the ſaid Court of the 25th of September, and of the 2d, 9th, and 23d of October.

And the Chairman having, in the Courſe of the Debate, repreſented the State of the Company's Affairs at Home, and their Ability for the Continuation of the preſent Dividend, according to an Eſtimate of Caſh which had been prepared, extending to the 1ſt of March next, and carried on to the 1ſt of Auguſt following, whereby the Company's Situation here appeared in an advantageous Light: It was at length moved, "That "it is the Opinion of this Court, that the Court of "Directors have acted conſiſtently with the Duty they "owe the Company—that this Court do approve the "Reſolutions they have come to—and that Thanks be "returned to them accordingly." And the Court debated thereon: And a Letter from the Governor and Council of *Bengal* in the Secret Department, dated the 12th of February 1771, reſpecting the State of Affairs under that Preſidency, was read—and the Deputy Accomptant was interrogated on ſeveral Articles of Account reſpecting the State of the Company's Affairs—and the above Motion was with the Conſent of the Court withdrawn.

And it was then moved,

"That it is the Opinion of this Court, That the "Court of Directors, in recommending to the Court "of Proprietors the Continuance of the preſent Divi-"dend on the Capital Stock, have acted conſiſtently "with the Duty they owe to the Company; and this "Court do accordingly approve the Reſolutions they "came to upon that Subject; and Reſolve, That the "Thanks of this Court be returned to them for their "Conduct in that important Matter."

And the Court having for ſome time debated thereon, a Motion was made to adjourn, which paſſed in the Negative; and then a Ballot was demanded on the main Queſtion, which was ordered to be taken on the Wedneſday following, the 6th of November; and on the ſaid 6th of November it was determined in favour of the ſaid Motion, 374 Votes being for it, and 30 againſt it.

Your Committee have hitherto ſtated what paſſed in the General Court of the 30th of October, from the Minute Book of the Court, but thinking it of Importance to be minutely informed of all that paſſed in the ſaid Court, they examined the Secretaries who attended it; and Mr. *Michell* informed them, That he attended the ſaid Court:—And being aſked, Whether the Chairman, in opening the Occaſion of calling that Court, aſſigned any other Reaſon than that it was at the Deſire of Ten Proprietors, as mentioned in the Minute? he anſwered, "I don't recollect that he did."—And being aſked, Who was the Proprietor who opened more at large the Reaſon for calling that Court? he anſwered, "Sir *George Colebrooke*." And being deſired to acquaint the Committee with all the Reaſons he could recollect, aſſigned by the ſaid Proprietor; he ſaid, "One Reaſon was, that it was not known, at the "Time of declaring that Dividend, that a Director "had diſſented:—That Sir *George* obſerved, that a "Motion of Dividend from the Court of Directors "comes with the Approbation of the Court of Direc-"tors—That a ſingle Diſſent might be the Ground of "other Diſſents—That the Chairman of the Court of "Directors had obſerved, at the former General Court, "that the Annual Account of the preſent Year was "more favourable than the laſt.—He then called upon "Mr. *Manſhip* for his Reaſons for Diſſent, and aſked, "Whether the Court of Directors had any Reaſon to "alter the Opinion they gave at the laſt Court?—that "the Chairman anſwered, They had no Reaſon to alter "it.—Mr. *Manſhip* then offered to anſwer any Queſtion "from any of the Members; he ſaid, He did not "mention his Diſſent at the laſt Court, being ſatisfied "with his giving in that Diſſent to the Court of "Directors, and his Three Letters—he ſaid, He de-"ſired a Caſh Account to govern the Court of Di-"rectors, and that he would never conſent to a "Dividend without a Caſh Account—That a Caſh "Account and Annual Account ſhould always direct "him—That the Caſh Account made the Company "unable to make the preſent Dividend without bor-"rowing—he denied Stockjobbing, and would never "do it—he had no Cauſe of Diſſent but a thorough "Conviction, that the Caſh Account would not admit "of it—that formerly a Caſh Account was only to "govern, he thought ſo on the Opinion of Lord "Chancellor, meaning the Lord Chancellor in 1767." —And Mr. *Michell* being aſked, Whether any thing was ſaid about Stockjobbing, previous to what Mr. *Manſhip* had ſaid on that Head? he anſwered, "I don't "recollect; ſomething might have been ſaid, but I "cannot recollect what."—And being aſked, What "he apprehended Mr. *Manſhip* meant by the Caſh Account making them unable to make the Dividend? he anſwered, "He meant a Caſh Account made up "officially." Mr. *Michell* added, "Mr. *Manſhip* deſired "his Three Letters to the Chairman might be read; that "a Debate then enſued concerning the Orders of Pro-"ceeding; and during the Debate the Chairman obſerv-"ed, that One of Mr. *Manſhip*'s Three Letters was record-"ed on the Treaſury Minute; and about the ſame time "Mr. *Manſhip* produced an Account, which he ſaid "guided his Opinion." And Mr. *Michell* being aſked, "Whether Mr. *Manſhip* read that Account, or ſtated it "to the Court? he anſwered, "I am not certain that he "read it; but I believe he made uſe of it in his Speech "—That Mr. *Manſhip*'s Three Letters to the Chairman "were then read: Upon that the Chairman propoſed, "that the Minute of Treaſury of the 19th of September "might be read.—That Mr. *Manſhip* objected to the "Minute, but allowed it ſhould be read, and it was "read.—Upon that Mr. *Manſhip* declared, that what "was mentioned in the Minute as his Sentiments, were "not his Sentiments.—The Chairman deſired him to "ſtate his Objections—Mr. *Manſhip* denied it to be "his Opinion—that the Annual Account was the only "proper Account to guide the Court in a Declaration "of Dividend, but that a Caſh Account ſhould be "added to it.—That ſomething paſſed concerning who "the Perſon was that drew the Treaſury Minute of "the 19th of September.—The Chairman ſaid it was "drawn by the Chairs, and the reſt of the Committee; "and that it was given to the Secretary to be tranſcribed. "—Mr. *Manſhip* denied that any one preſent took "Minutes whilſt he was there, and that the Committee "broke up.—Upon that Mr. *Sulivan* vindicated the "Proceeding, ſaying the Minute was taken in the "uſual way. Mr. *Manſhip* ſaid, the Minute had "never been ſhewn to him before the 12th of October. "—Upon which it was aſked by a Proprietor, Whe-"ther the Minute had been read in the Court of "Directors? the Chairman anſwered, Yes, it had been "read the 9th of October in Debate.—Mr. *Manſhip* "then ſaid, He did not acquaint the Proprietors with "his Diſſent; he ſuppoſed his Diſſent and Letters "would have been entered in the Minutes of the "Court.—The Chairman then ſaid, He did not receive "Two of the Letters till 11 o'clock on Tueſday Night, "meaning the 24th of September, being the Day be-"fore the Declaration of Dividend—That he com-

"municated

" municated them to the Court of Directors the next " Day; and the Chairman obſerved, that if Mr. *Manſhip* had been ſerious, he would have deſired a " Court of Directors to over-rule the Committee of " Treaſury.—Mr. *Manſhip* then ſaid, that he was " determined that his Letters and Diſſent ſhould be " read in the Court of Directors; that they were read " there the 25th of September.—And he obſerved at the " next Court, that his Letters were not entered on the " Minutes."—Mr. *Michell* added, that " Mr. *Manſhip*'s " Letter of the 2d of October was then read to the " General Court; and the Minutes of the Court of " Directors of that Day were alſo read; and the Ob- " ſervations of the Committee of Treaſury on Mr. " *Manſhip*'s Diſſent were alſo read.—Mr. *Maclean* then " obſerved, that Mr. *Manſhip* could not mean that " thoſe Letters ſhould be made public Records, ſome " of them having no Date of the Day of the Month, or " Year.—Sir *George Colebrooke* then obſerved, that a " Caſh Account never exiſted; and deſired to know, " Whether Mr. *Manſhip* had aſked for ſuch Account? " Mr. *Manſhip* replied, He had ſeen a Caſh Account " —The Chairman ſaid, No Officer had made out one. " —Mr. *Manſhip* thereupon produced the Account he " mentioned, and deſcribed it to be an Account from " the Beginning of September to the Middle of March. " —Mr. *Sulivan* then obſerved, that the Caſh Account " extended to November only.—The Chairman then " deſcribed the Caſh Account, and obſerved, it was " only a Treaſury Eſtimate, which he read and " explained—Mr. *Manſhip* then obſerved, that he had " ſaid in his Letter, that the proper Officer might " make the Account complete.—Mr. *Crichton* then " obſerved, than an Account ought to be made out, " and that a Caſh Account had been made out to lay " before Parliament, referring to a former Occaſion; " the Chairman gave his Reaſons why a Caſh Account " was not made out."—And Mr. *Michell* being aſked, If he could remember what thoſe Reaſons were?—he ſaid, He could not recollect what they were. Mr. *Michell* then proceeded to inform Your Committee, " that Mr. *Manſhip*'s Letter of the 8th of October was " read;—the Minutes of the 9th and 23d of October " were alſo read;—upon theſe being read, Mr. *Manſhip* " ſaid, He had never declared he was ſatisfied; and " added, that he was not ſatisfied at that Moment.— " Sir *James Cockburne* then declared, that he underſtood " Mr. *Manſhip* had ſaid he ſhould be ſatisfied.—Sir " *George Colebrooke* then obſerved, that an Eſtimate had " been made up for Two or Three Years to the 5th of " Auguſt, and not a Caſh Account, to ſerve for Grounds " for an Increaſe of Dividend?—he aſked for an Ac- " count made up by Eſtimate, and if the Accomptant " could anſwer:—The Chairman then ſtated the Im- " propriety of Mr. *Manſhip*'s Diſſent, and alſo ſpoke " to the State of the Company's Affairs from the Time " when the laſt Agreement was made with Government. " —He obſerved, that by a Caſh Account made up to " the 1ſt of March next enſuing, including every Simple " Contract Debt then due, there will be a Deficiency " of £. 162,900, or thereabouts—That the Value of " Goods in Warehouſes would then be £. 2,900,000.— " That their Receipts would anſwer the Treaſury " Demand; pay the Bank, except £. 250,000; and " the Company would be in Caſh without borrowing? " —he added, He had gone further in his Account, " to the 1ſt of Auguſt 1772—that the Company would " not then be worſe than at preſent;—they would then " be ſomething in Debt:—Bills then due will be paid " without borrowing, and more than 2-3ds of what " was owing to the Bank would be paid;—for theſe " Facts he referred to the Accomptant.—He deſired " Confidence in the Court of Directors, eſpecially as to " Dividends: If he had not recommended the Con- " tinuation of Dividend, he ſhould have acted unfaith- " fully. Mr. *Manſhip* then expreſſed his Doubts of " what the Chairman ſaid, and that he could not be- " lieve that the Company would be in Caſh on the 1ſt " of March.— Sir *George Colebrooke* then made a Motion, " which is ſtated in the Minutes of the Court.—Gover- " nor *Johnſtone* then made an Obſervation upon the bad " Situation of the Affairs in *Bengal*; and deſired to " know what Advices had been received from thence. " Whereupon the Letter of the 12th of February 1771, " as ſtated in the Minutes, was read. Then Mr. *Tookey*, " the Deputy Accomptant, was examined.—Mr. *Sul-* " *livan* then obſerved, that the Company had £. 600,000 " in Caſh in *Bengal*, and £. 200,000 in *China*.—Then " the Queſtion moved by Sir *George Colebrooke* was " withdrawn; and another Motion was made.—The " Debate then turned upon the laſt Motion; and " Governor *Johnſtone* ſaid, He deſired Accounts and " Papers to juſtify his Vote; a Caſh Account ſhould " be made, and joined to a General Account. As to " Affairs Abroad, he obſerved, Superviſors ſhould be " recommended; and that the Select Committee ſhould " be aboliſhed: That the Situation of Affairs Abroad " were uncertain.—Mr. *Manſhip* then ſaid, No one " would think him actuated by any partial Dealings as " to Stockjobbing, and perſiſted he was right in his " Account; and obſerved, that an Account not being " ordered, was the Reaſon for his diſſenting; that he " had no Views but what were conſiſtent with his Oath. " —He did not mention his Diſſent at the laſt General " Court, from a Point of Honour.—Then a previous " Queſtion was moved, and negatived.—Then the " main Queſtion was put, and a Ballot demanded there- " upon." And Mr. *Michell* being aſked, Whether nothing more was ſaid in this Court than what he had mentioned, concerning Stockjobbing? he anſwered, No; nothing that he recollected.

And Your Committee examined Mr. *Holt*, concerning the Proceedings of this General Court, whoſe Evidence Your Committee will add in the Appendix, N° 33, not thinking it neceſſary to inſert it in the Report, as it only confirms Parts of Mr. *Michell*'s Evidence, and adds no new Circumſtance, except that Mr. *Aaron Franks* took Notice that Mr. *Manſhip* was brought into the Direction againſt the Houſe Liſt; and that Inſurances of Policy had been opened at *Lloyd*'s on Account of *India* Stock.

And Your Committee having again called before them *John Manſhip*, Eſquire, and read to him the Evidence given by Mr. *Michell*, concerning the Proceedings of the General Court of the 30th of October 1771; he confirmed the ſame, obſerving only, that he did not produce the Caſh Account, mentioned by Mr. *Michell* to have been produced by him, it not having been called for.—And being aſked, Whether he recollected any thing further that paſſed at that Court? he anſwered " No, I cannot."—And being aſked, Whether any Notice was taken, either by him- ſelf or any other Perſon, of the Bills then under Ac- ceptance? he anſwered, " I don't remember that a " Word was ſaid about them; but the Letter of the " 12th of February, from *Bengal*, was read."

And Mr. *Crichton* being examined, as to what paſſed in this General Court; he confirmed the Evidence given by Mr. *Michell* and Mr. *Holt*, as being in general right; and he added, that Sir *George Colebrooke* took Notice of the Changeableneſs of Mr. *Manſhip*'s Senti- ments—and ſaid, That various Reports had been ſpread abroad to the Injury of Public Credit, particularly an Alarm of Diſturbances in the Northern Parts of Europe, which upon an Enquiry he found were groundleſs— that he had therefore laid out what Money he could ſpare in the Purchaſe of Stock, and had adviſed his Friends to do the ſame: That the Chairman ſaid, That Mr. *Tookey*, the Deputy Accomptant, was preſent, and would anſwer any Queſtions that might be put to him: That he, Mr. *Crichton*, aſked Mr. *Tookey*, Whether, in a few Weeks after the 1ſt of March and the 1ſt of Auguſt reſpectively, there were not very large Payments to be made by the Company, particularly for unrated Cuſtoms, and the Half Yearly Payments of £. 200,000

to

to Government, which, by fixing on thoſe Periods, were ſhut out of the Eſtimates? to which he anſwered in the Affirmative, ſtating the Sums which would be due in Auguſt and September: That one Mr. *Clark* then put ſome Queſtions to Mr. *Tookey*, or to the Chairman, but he could not recollect which, reſpecting the nett Receipt of Revenues at *Bengal*, &c. for the laſt Year, to which he thinks he received no Anſwer; whereupon he ſtated to the Court, that by Accounts which he had from the *India* Houſe, the *nett Receipt* of theſe Revenues did not exceed 2 or £.300,000, he could not ſay which: That the Chairman, to the beſt of his Recollection, did not give Mr. *Clark* any poſitive Anſwer; but ſaid, that if he had got ſuch Accounts from the *India* Houſe, it was not with his Knowledge or Approbation: That Mr. *Clark* further ſaid, that he had been informed that the Reaſon of Mr. *Cuſt*'s quitting the Direction was, that he knew the Company could not fulfil their Engagements; upon which Sir *George Colebrooke* denied the Truth of Mr. *Clark*'s Information reſpecting Mr. *Cuſt*.

And *George Johnſtone*, Eſquire, informed Your Committee, That at this General Court, held the 30th of October, the profeſſed Purpoſe of calling it was ſtated by Sir *George Colebrooke* to be, the removing from the Minds of the Proprietors the unfavourable State of the Company, which Mr. *Manſhip*'s Diſſent had raiſed in the Minds of many; and to call upon Mr. *Manſhip* to give his Reaſons for having taken that Step—that Sir *George Colebrooke* ſaid, there had been many wicked Combinations at Home and Abroad, to run down the Stock of the Company, by every Species of Artifice; that thoſe concerned in ſuch Impoſitions had entered into Policies of Inſurance, to receive certain Sums when the Stock ſhould fall to a certain Point, the Witneſs thinks 201; that Sir *George Colebrooke* ſaid, He conceived it to be the Duty of a good Citizen to reſiſt ſuch iniquitous Combinations; that he acknowledged he had himſelf laid out a large Sum in *India* Stock; and that he had adviſed all his Friends to do ſo; that he ſhould moſt probably purchaſe as much as his Fund and Credit would enable him; that he was convinced of the flouriſhing Situation of the Affairs of the Company, and of the unjuſtifiable Means which had been taken to repreſent them to the World: That Mr. *Purling*, the Chairman, ſtated to the Court the Affairs of the Company as in a very proſperous Situation; and that they were fully capable of continuing the Dividend, which had been the Subject of the Diſſent; that he, Mr. *Purling*, was called upon to know, if in their Calculations they had conſidered the heavy Bills from *Bengal*—and he ſaid, they had; and that they were all provided for, and were inſignificant in the Conſideration of the whole of the Company's Affairs—That Mr. *Sulivan* repreſented the Company Affairs as ſtill more flouriſhing — he ſaid, the further they looked forward, the better they were; and that they had in all Parts a flowing Caſh.—The Witneſs added, He thinks Mr. *Purling* produced an Account of Receipts and Diſburſements, which he ſaid had been made up to the 1ſt of Auguſt without the Knowledge of the Directors, and made ſome Apology to the Court, within and without the Bar, for having taken that Liberty: He was aſked at the Time, Why he had made it up to the 1ſt of Auguſt; as the uſual Manner of making up the *India* Company's Accounts had been to the 5th, and whether it was not to avoid ſome Payments that might fall due at that Period, and which might ſtare him in the Face, if he ventured to look a little further forward?—and he declared, there had been no ſuch Intention in making up the Account to that Period.

And Your Committee obſerving, that in the Minute of the ſaid General Court, Mention is made of an Eſtimate of Caſh, which had been prepared, extending to the 1ſt of March enſuing, and carried on to the 1ſt of Auguſt following, whereby the Company's Situation is ſaid to appear in an advantageous Light, they called for the ſaid Eſtimates; which are as follows:

ESTIMATE of CASH which probably may be received and paid between the 18th October 1771 and the 1st March 1772, including the Simple Contract Debts bearing Intereſt; alſo the DIVIDENDS which will be due to the Proprietors on Chriſtmas next.

Dr.	£.	Cr.	£.	£.
To Balance of Caſh the 18th October 1771	167,615	By what due to the Bank of *England* on Loan and Intereſt	410,333	
To a Quarter's Intereſt to be received of Government at Chriſtmas next	31,500	By Bills of Exchange, with Intereſt	97,117	507,450
To what remains to be received, Part of September Sale 1770, and March Sale 1771, excluſive of private Trade	8,060	By Bills of Exchange, not bearing Intereſt		10,326
To Ditto to be received, Part of September Sale 1771, as eſtimated	1,706,155	By Freight and Demorage		233,000
To Salt Petre delivered the honourable Board of Ordnance	9,000	By Cuſtoms		344,069
		By Exports and Payments in the Department of the Committee of Shipping		66,567
		By Dº Dº Buying		148,790
		By Silver to be paid for, of this Year's Contract		200,000
		By Dividends on Stock, including next Chriſtmas Dividend		214,339
		By Intereſt on Bonds unpaid of the laſt Half Year		16,200
		By Intereſt on Annuities, due Michaelmas laſt, to be paid in November next		44,886
		By Warrants paſſed the Court unpaid		14,300
		By Supra Cargoes Commiſſion		9,000
		By Charges General		26,359
				£. 1,835,277
		By Balance carried down		87,053
	£. 1,922,330			£. 1,922,330

London, the 23d October 1771.

Errors excepted.

R. T.

The above Eſtimate was made by Order of *John Purling*, Eſq; Chairman.

Memorandum,

The old Bullion Debt of £. 250,000, due to the Bank of *England*, is not included in the above Eſtimate.

ESTIMATE of CASH which probably may be received and paid between the 1ſt March and the 1ſt Auguſt 1772, including the Simple Contract Debts bearing Intereſt, alſo the DIVIDENDS which will be due to the Proprietors on Midſummer next.

Dr.	
To Balance brought down	£. 87,053
To Half a Year's Intereſt to be received of Government at Lady Day and Midſummer next	63,000
To Pepper, *Bengal* and *Ghilan* Raw Silk, ſhort eſtimated in September Sale 1771, for the Eſtimate of Caſh to the 1ſt March 1772, Diſcount deducted	11,674
To what remains to be received, Part of September Sale 1771, including private Trade	164,397
To the Produce of Goods to be ſold in March Sale 1772, and paid for, Diſcount deducted, eſtimated at	1,489,961
To Salt Petre, which as uſual may be delivered the honourable Board of Ordnance	4,500
	£. 1,820,585

Cr.	
By Bills of Exchange, with Intereſt	£. 351,490
By Ditto, not bearing Intereſt	106,840
By Freight and Demorage	160,200
By Cuſtoms	243,032
By Exports and Payments in the Department of the Committee of Shipping	158,666
By Ditto Dº Buying	127,342
By Government for Half Year's Payment, due the 25th of March 1772	200,000
By Intereſt on Bonds, due the 31ſt March 1772	43,427
By Intereſt on Annuities, due at Lady Day, to be paid in May 1772	44,886
By Dividends on Stock, due at Midſummer, Dº in Auguſt 1772	199,630
By what due to the Proprieters of private Trade	75,000
By Supra Cargoes Commiſſion	50,000
By Indemnity on Tea	8,759
By Charges General	40,000
	£. 1,809,272
By Balance	11,313
	£. 1,820,585

London, the 29th October 1771.

Errors excepted.

R. T.

The above Eſtimate was made by Order of *John Purling*, Eſquire, Chairman.

Memorandum,

The old Bullion Debt of £. 250,000., due to the Bank of *England*, is not included in the above Eſtimate.

It appears to Your Committee, that the foregoing Eſtimates are of the ſame Nature with that of which a particular Explanation has been given in a former Part of this Report; the Difference between them (as will appear by a Compariſon of them) is, that the laſt of theſe Eſtimates is carried up only to the 1ſt of Auguſt inſtead of the 5th; and that the old Bullion Debt, which makes a Part of the before-mentioned Eſtimate, made up to the 5th of Auguſt 1771, is added in theſe only as a Note at the Foot of them. To explain, as well the Cauſe of this Difference, as other Circumſtances in theſe Eſtimates, Your Committe thought it right to examine Mr. *Tookey* concerning them; and he informed Your Committee, that on the 18th of October 1771 he received an Order from the then Chairman, to prepare an Eſtimate of Caſh which might be received and paid between that Time and the 1ſt of March 1772, including the Simple Contract Debts bearing Intereſt—alſo the Dividends which would be due to the Proprietors at Chriſtmas following. And being aſked, Whether any other Director was preſent when Mr. *Purling* gave him the ſaid Order? he anſwered, Mr. *Sulivan* was preſent—that on the 23d of October he had finiſhed this Account, and ſhewed it to the Chairman and Mr. *Sulivan*, and they deſired he would continue it to the uſual Time in Auguſt. And having aſked Mr. *Tookey*, From what Authorities he eſtimated the Articles on the Debit Side of theſe Eſtimates? he anſwered, That he eſtimated the Articles on the Debit Side of the firſt Account, either from what had already been ſold of the September Sale 1771, or from Eſtimates given him by the reſpective Warehouſe Keepers, of what was intended to be ſold in that Sale—the other Articles he eſtimated himſelf, as uſual—that he eſtimated the Articles on the Debit Side of the Second Eſtimate himſelf, from the beſt Judgment he could form of what Goods might be ſold in the March Sale, either ſuch as were already arrived or were expected to arrive in Time for that Sale. And being aſked, From what Authorities he eſtimated the Articles on the Credit Side of theſe Eſtimates? he anſwered, With reſpect to the firſt, he eſtimated them from Vouchers called for from the different Departments, excepting in ſuch Articles as belonged to his Office. And being aſked, Whether the Orders he gave for theſe Vouchers were written or verbal? he anſwered, Verbal, it being a private Eſtimate; when the Eſtimate is meant to be an official one, the Orders are given in Writing. And being aſked, If, when he gave theſe verbal Orders, he added any Inſtructions as to the Manner of carrying them into Execution? he anſwered, "No, I did not, except with "reſpect to the Period." And being aſked, Why the old Bullion Debt, amounting to £. 250,900., came not to make a Part of the Eſtimate, but to be inſerted by way of Obſervation at the Foot of it? he anſwered, "I received Orders from the Chairman, Mr. *Sulivan* "being preſent, to put it at the Foot of the Eſtimate; "the Reaſon for it was (as I recollect from what paſſed "in Converſation between them) that as there was "no Probability of any Part of the old Bullion Debt "being paid before the 1ſt of March, it was ordered to "ſtand as a Memorandum at the Foot of the Eſtimate." And being aſked, Whether in former Eſtimates of this Nature, it had been uſed to be put as a Memorandum? he anſwered, "No, it was not, it made a Part of the "Account." And being aſked, How the Second Eſtimate came to be made up to the 1ſt of Auguſt, and not to the 5th, as had been cuſtomary? he anſwered, "I "recommended the Alteration to the Chairman, in the "Preſence of Mr. *Sulivan*, in order to be able the "better to aſcertain the Truth of the Eſtimates afterwards with reſpect to the Balance, as a Balance of "Caſh is always ſtruck on the laſt Day of every "Month." And being aſked, Whether he knew, at that Time, of any Payments likely to become due between the 31ſt of July and 5th of Auguſt? he anſwered, "I knew of no conſiderable Payments likely to become "due before the 5th of Auguſt, but on the 5th of Auguſt in this Year the unrated Cuſtoms, to the Amount "of £. 203,815, as I at that Time eſtimated them, "were to become due. But he deſired to obſerve, "That the unrated Cuſtoms, due in Auguſt, had not "been included in the Eſtimates of former Years, "which were carried up to the 5th of Auguſt." And being aſked, Whether, in conſequence of his Recommendation, he received an Order from the Chairman to carry the Eſtimate to the 1ſt of Auguſt only? he anſwered, "I did." And being aſked, From what Authorities he eſtimated the Articles on the Credit Side of the Second Eſtimate? he anſwered, "In the ſame "Manner as I did thoſe of the Firſt Eſtimate." And being aſked, Whether he mentioned to the Chairman, when he recommended the making up the Eſtimate to the 1ſt of Auguſt, that the Payment on unrated Cuſtoms would become due on the 5th? he anſwered, "I don't recollect that I did, as all thoſe Payments "have been excluded from Eſtimates of this Nature." And being aſked, Whether the September Sale 1771, produced a Sum equal to what he had eſtimated it at? he anſwered, "That it produced £. 16,939. more than "his Eſtimate." And being aſked, Whether the March Sale 1772 produced a Sum equal to what he had eſtimated it at? he anſwered, "Yes, and more; my "Eſtimate was £. 1,489,961, and the Sale produced "£. 1,535,208."

And being aſked, How it happened, if theſe Eſtimates were true, that the Company were in ſuch Diſtreſs for want of Caſh, as early as July 1772, ſo as to be forced to borrow £. 400,000. of the Bank? he anſwered, "Becauſe ſome of the Prompts were extended to the 21ſt "of Auguſt, the 11th of September, and the 6th of No"vember, ſo that there remained to be received of the "Product of the March Sale, after the 1ſt of Auguſt, "£. 320,775." And being then aſked, Whether conſiderable Sums, due on the March Sale of former Years, were not remaining to be received after the 5th of Auguſt? he anſwered, "Yes, I believe ſometimes as "conſiderable as this." And being aſked, How the Company then came to be in more Diſtreſs in July 1772, than in the ſame Month of the preceding Years? he anſwered, "Becauſe in former Years the Payments "were of a Nature that could be poſtponed, but in this "Year the Bills of Exchange, which made a conſiderable "Part of it, could not be poſtponed" And being aſked, Whether the Loan the Company had from the Bank, in order to make theſe Payments, was diſcharged out of the Prompts of March Sale that became due after the 1ſt of Auguſt? he anſwered, "No—nor to this Time." And being aſked, How it came not to be ſo diſcharged? he anſwered, "Becauſe in Auguſt another con"ſiderable Sum became due for Bills of Exchange, which "ſo increaſed the Demands upon the Company, that "they were forced to borrow £. 200,000. more." And being aſked, Whether the Sums which were to become due for Bills of Exchange, in July and Auguſt 1772, were known before the Declaration of the Dividend in September 1771? he ſaid, "They were all known." And being aſked, Whether any large Payments fell upon the Company, or whether they incurred any conſiderable Loſſes, which could not have been foreſeen at the Time the Dividend was declared, in September 1771? he anſwered, "The Payment of Indemnity on Tea was "then in Diſpute, and therefore only £. 8,759 inſerted "in the Eſtimates which we acknowledged; and it was "afterwards ſettled by Compromiſe, at £. 117,314.—"We received Advice of the Loſs of the *Vereſt* after "the Dividend was declared, but I knew of it when I "made out my Eſtimate for Mr. *Purling*, and there"fore the Cargo of that Ship is not included in it." And being aſked, Whether he knew of any other large unforeſeen

unforeſeen Payment or Loſs? he anſwered, "No, I "did not."

From this Evidence of Mr. *Tookey*, and from an Inſpection of the Eſtimates, it is evident that the £. 250,000, being the old Bullion Debt, was carried to the Foot of the Eſtimates in order to give a Balance in favour of the Company on the 1ſt of March and 1ſt of Auguſt 1772, as this would not have been the Caſe if the Eſtimates had been made up according to former Precedents.

The Motive aſſigned to Your Committee for not inſerting this Article in the Body of the Firſt Account, carried up to the 1ſt of March 1772, was, that no Part of the Bullion Debt would probably be diſcharged in that Period, but it was left out likewiſe in the Body of the Second Account, carried up to the 1ſt of Auguſt; and it appears that £. 50,000 of it was actually paid off in the latter End of March 1772. If the Sum ſtated as due to Government, for Indemnity on Tea, had not been taken as low as £. 8,759, though the Company afterwards, upon a Compromiſe, agreed to pay £. 117,314, the Balance againſt them on the 1ſt of Auguſt muſt have been greater. The altering the Period of the Eſtimate from the 5th of Auguſt to the 1ſt, though it carries a Suſpicion with it, does not upon Enquiry appear to have produced any material Alteration. In all other Reſpects theſe Eſtimates appear to have had the ſame Defects as thoſe made in former Years, and no other, and to have been as exact as can be expected in Accounts of this Nature.

Your Committee, however, cannot help obſerving, that no Remark is made in theſe Eſtimates on the different Nature of the Debts that became due in July 1772; nor does any Mention appear to have been made of this Circumſtance in any Court of Directors or Proprietors, though it was this that reduced them to the Neceſſity, as it will be ſhewn hereafter, of applying to the Bank for an extraordinary Loan, and to the Government for ſome Relief in their Diſtreſs.

Your Committee proceeded to aſk Mr. *Tookey*, Whether he was examined before the General Court on the 30th of October 1771? he anſwered, He was aſked ſome Queſtions by Mr. *Crichton*; viz. Whether there were not large Payments in Auguſt, for Cuſtoms on Goods that had a Credit in that Account? and whether, in the Month of September, there was not a large Payment to Government? and that he anſwered, Yes. And being aſked, Whether he gave any other Information to that General Court? he anſwered, No.

And Your Committee having aſked Mr. *Michell* and Mr. *Holt*, Whether they recollected any conſiderable Payments or Loſſes, which have happened to the Company, ſince the Declaration of Dividend in September 1771, and which could not have been foreſeen at that Time? they both anſwered, That the Ship *Vereſt* was loſt, Advice of which came about October 1771; and that this was all they recollected.

And Your Committee obſerving, That the Chairman, in ſtating to the General Court the Situation of the Company's Affairs at that Time, obſerved, that by the Annual Account made up in June 1771, the Affairs of the Company appear to be in a better Situation than in the preceding Year, they thought it right to inſpect the Annual Accounts of the Years 1770 and 1771; and they find that the Balance in favour of the Company in that of 1771 exceeded that of the Year 1770 in the Sum of £. 349,613; but they obſerve on the Credit Side of the Account of 1771, that no leſs a Sum than £. 431,925 was added that Year to the Quick Stock of *Bengal*, on Account of Fortifications and Buildings; and that the *Fort St. George* and *Bombay* Quick Stocks were increaſed in the laſt Account to the Amount of £. 95,609, by eſtimating the Pagoda at 8 *s.* inſtead of 7 *s.* 8 *d.* and the *Bombay* Rupee at 2 *s.* 6 *d.* inſtead of 2 *s.* 5 *d.* as will appear by the Accounts hereunto annexed, N° 34 and 35; at which Rate of Exchange all Accounts ſtated at the *India* Houſe ſince that Time have been calculated.

And Your Committee find, That on the 31ſt of October 1771, Mr. *Manſhip* wrote the following Letter to the Court of Directors:

To the honourable Court of Directors of the United *Eaſt India* Company.

Gentlemen,

As the Chairman acquainted us Yeſterday, both in our own and the General Court, That he had ordered a Caſh Account to be made out; and that in conſequence, the Accomptant had completed the ſame, I hope that I ſhall be indulged with a Copy of it; and I ſhall be as happy to find the Account turn out beyond my Expectations; as I ſhall be ready to acknowledge with great Chearfulneſs any Error into which I may have fallen in the Inveſtigation of it; though I never can depart from the Opinion, that ſuch an Account is always proper to be laid before the Committee and the Court.

Give me leave at the ſame Time, Gentlemen, to enquire whether I may have any Copy of Papers, which I think tend to elucidate this Matter, by Application to the reſpective Officers.—This is what I have always conſidered as the indiſputable Right of every Director;—to ſuppoſe the contrary would be abſurd. I hope, therefore, that from this Time every Demand of this Nature will be complied with; it being impoſſible for the Directors, in my Opinion, to diſcharge their Duty in a proper Manner, without at all Times having Acceſs to the Papers of the Company.

I am,

Sirs,

Eaſt India Houſe, the 31ſt October 1771. Your very humble Servant, *John Manſhip.*

And at a Court of Directors held on that Day, they read the ſaid Letter from Mr. *Manſhip*; and taking into Conſideration his Requeſt contained therein, they reſolved unanimouſly, That Mr. *Manſhip*'s Requeſt be not complied with.

And Mr. *Michell* informed Your Committee, that he was preſent at this Court of Directors, and that the Chairman offered to go into a Committee on the Account which had been prepared by his Orders. That Mr. *Manſhip* obſerved, he had not been furniſhed with any Papers pending the Diſpute.—It was then propoſed to poſtpone the Conſideration of Mr. *Manſhip*'s Letter.—It was obſerved, that no Account had paſſed the Court, but the Eſtimate alluded to had been made out for the Chairman's private Information; and then the Court came to the unanimous Reſolution mentioned in the Minute. And Mr. *Manſhip* informed Your Committee, that before he wrote the laſt mentioned Letter, he had attended the Court of Directors, deſiring he might be furniſhed with the Account which the Chairman alluded to the preceding Day, alledging his Reaſons for it; and he then retired and wrote the before-mentioned Letter; and his Requeſt was again refuſed. And being aſked, Whether any Reaſons were given for ſuch Refuſal? he anſwered, "I don't re-"collect any were given." And being aſked, Whether he was preſent in Court from the Time of his delivering his Letter till the Court broke up? he anſwered, "Yes, I was, to the beſt of my Recollection; but don't "remember any Reaſons were given for this ſecond "Refuſal."

And Your Committee find, That a Quarterly General Court was held on the 18th of December 1771, when the Court came to no Reſolution; but obſerving from the Minute, that the Proprietors deliberated for ſome time on the State of the Company's Affairs, Your Committee thought it right to examine the Secretary and Aſſiſtant Secretary as to what paſſed there-

in. And Mr. *Michell* informed Your Committee, That the Chairman, after opening the Court in the uſual Manner, acquainted the Proprietors that the Directors had nothing to offer; and that Mr. *Crichton* then obſerved, that a Director of that Company had been greatly engaged in Stock-jobbing. And being aſked, Who was meant by that Director? he anſwered, "I can't ſay "with Certainty: That Mr. *Crichton* proceeded to ani-"madvert on the Indecency of ſuch Proceedings, though "he added they might be legal; and obſerved, that "Directors ſhould not ſpeculate on the Riſe or Fall of "Stock. He did not mean this as a Charge againſt "the Directors, but that a Stigma ſhould be put on "ſuch Tranſactions; and propoſed a Bye Law to pre-"vent the like Practices:—That Sir *George Colebrooke* "then juſtified a Right to negotiate Stock—that he "engaged in the Negotiation in order to give a Sta-"bility, and prevent a Depreſſion, of the Stock; he "then made Obſervations on ſome Tranſactions, by "way of Inſurance, for the Payment of large Sums, "when Stock ſhould be at 201. Mr. *Maclean* ſpoke "in favour of the Stock Negotiations as a laudable "Tranſaction, and that it would redound greatly to "the Honour of the Perſons concerned, as it was in-"tended to ſupport the Credit of the Company's "Stock. Sir *James Hodges* obſerved, that the Bye-"Law would be a Side Charge againſt all the Di-"rectors.—Mr. *Crichton* then obſerved, That he found-"ed his Motion on a common Report—he had no "Concern in Policies of Inſurance; and obſerved, it "was not poſſible to frame a Law to prevent Stock-"jobbing; and then propoſed to withdraw his Mo-"tion for a Bye-Law."

And Mr. *Holt*, being examined, confirmed Mr. *Michell*'s Evidence; adding, "that Mr. *Crichton* had "ſaid, that it was not decent for a Director to be "ſpeculating under the Maſk of a Dutch Scrivener; "and that Mr. *Crichton*'s Motion was withdrawn be-"cauſe it was not ſeconded—That Sir *George Colebrooke* "ſaid, he ſaw no Reaſon why a Director ſhould not "buy Stock; he denied the Facts ſtated by Mr. "*Crichton*, and declared, he made a Purchaſe in order "to prevent an unnatural Depreſſion of the Stock; that "his Intereſt, by a previous Purchaſe, was very ſmall; "the Purchaſe of £. 2,000 prevented the Stock falling "to 201; that this ſhould be the laſt of his Tranſactions "with the Dutch." Mr. *Holt* added, that this, together with ſome Diſcourſe concerning Regulations for the Government of *Bengal*, was all that paſſed, as he recollected, in that General Court.

And Your Committee obſerving, That Mr. *Crichton* was the Perſon who informed the General Court of the Stock Negotiations before-mentioned, they thought it right to examine him; when he gave the Evidence ſtated in the former Parts of this Report; and, with reſpect to what paſſed in this General Court, he confirmed in general the Purport of the Evidence given by Mr. *Michell* and Mr. *Holt*; adding, that the Director he alluded to, as ſtated in Mr. *Michell*'s Evidence, was Sir *James Cockburne*, who was at that Time in *Scotland*: That Mr. *Maclean*, in defending the Tranſaction of which he had taken Notice, gave the following Account of it: That he had called at Sir *George Colebrooke*'s one Day, where he met with ſeveral Gentlemen, and took Notice to them of the low Price of *India* Stock, and of the various Artifices that had been lately made uſe of to depreſs it further; that he thought it would be for the Benefit of the Company, and Support of Credit, to concert Means to oppoſe thoſe Men, who had formed a Scheme of lowering the Stock:—That he thought this might eaſily be effected, by the Gentlemen preſent agreeing to purchaſe with Money a Sum of Stock, and to hold it for a Time (that he did not recollect Mr. *Maclean* mentioned for what Time)—That the good Effect of his Advice had inſtantly taken place; for no ſooner had they purchaſed £. 8,000 Stock, than the Fall received a Check:—That he, Mr. *Maclean*, had no Share in the Purchaſe of this Stock, as he conceived, from the preſent Situation of his Affairs, he had no Right to adventure in that Way:—That Sir *George Colebrooke*, on his agreeing to the Scheme, declared that it was not from intereſted Motives, and that he would give any Man his Share of the Profit of it for a Bottle of Wine. And Mr. *Crichton* being aſked, Whether he knew if Mr. *Maclean* was now in *England*? he anſwered, He underſtood Mr. *Maclean* was gone to *India*. And being aſked, Whether Sir *George Colebrooke* was preſent when Mr. *Maclean* gave the before-mentioned Account? he ſaid, He was the whole Time. And being aſked, Whether Sir *George* contradicted any thing that Mr. *Maclean* then ſaid? he anſwered, No, he did not. And being aſked, Whether any other Name was mentioned, as being concerned in the Aſſociation for the Purchaſe of Stock, beſides Sir *George Colebrooke*? he anſwered, No other Name was mentioned. And being aſked, Whether he knew any thing further of this Tranſaction? he anſwered, "I do not;" but he deſired to add, That from what he has heard ſince, he does not believe that the Aſſociation was entered into with any great View of Profit. And Mr. *Crichton* being further aſked, Whether he knew of any of the Artifices before-mentioned that were uſed to depreſs the Stock? he ſaid, That before the Court of the 30th of October 1771 was held, he ſaw ſeveral Policies, in which a Premium was given, to recover large Sums of Money if the Stock ſhould fall in a certain Time to 201 and 188, the Stock being at that Time, as he believes, from 220 to 225; that they were offered to him to underwrite, which he declined doing.

And *George Johnſtone*, Eſquire, informed Your Committee, That at the ſaid General Court, held on the 18th of December 1771, a remarkable Circumſtance, as he recollects, aroſe from a Motion made by Mr. *Crichton*; the Purport of which was, the preventing the Directors from Stock-jobbing, which he ſaid he made in conſequence of ſome public Diſpute in the Transfer Office between Sir *James Cockburne*, Sir *George Colebrooke*, and a Jew Broker, he thinks his Name was *Cappadocio*; that he never ſaw or heard of the Motion till that Morning, when he went to the *India* Houſe; that his chief Objection to the making of ſuch a Motion was, that the Perſon to whom it was ſuppoſed chiefly to apply to, namely, Sir *James Cockburne*, was not preſent; that he therefore refuſed to ſecond the Motion, though he approved of the Principle:—That the Motion produced much Altercation and warm Debate, during the Courſe of which Mr. *Maclean* gave an Account of the Tranſaction which had been the Subject of Mr. *Crichton*'s Reprehenſion.—That he, Mr. *Maclean*, ſaid, There was no Secret in the Buſineſs, nor any Stock-jobbing whatever, but a fair Purchaſe for Money, the Parties having ſolemnly engaged to keep their Stock a Twelvemonth.—He ſaid, that Mr. *Smith*, Mr. *Gilbert*, himſelf, Mr. *Rumbold*, Sir *James Cockburne*, and, the Witneſs thinks, Mr. *Wentworth* and Mr. *Boulton*, had all met together by Accident in Sir *George Colebrooke*'s Parlour, when Sir *George* was likewiſe preſent; that upon conſidering the unwarrantable Practices which had been uſed to run down the Stock of the Company, they had come to a Reſolution to ſupport it, by purchaſing a certain Quantity; that for this Purpoſe they had ſent one of the Gentlemen to *Holland*, who, upon a fair and juſt Tranſaction, had entered into certain Engagements, which gave Riſe to the Diſpute in the Transfer Office, the Particulars of which he did not ſtate, as it was then ſubmitted to Arbitration;—that Mr. *Maclean* repeatedly declared, uncontradicted by Sir *George Colebrooke*, or any one preſent, that the Gentlemen aſſociated had ſolemnly engaged to keep their Stock a Twelvemonth, which was ſufficient to convince any unprejudiced Man that there could be

no

no Stock-jobbing Purpoſes in their Intention, and that what they did proceeded from a real Belief of the ſolid Situation of the Company's Affairs; and that the Price of *India* Stock had been run down below its real Value by a Combination of Bears, which he thought it honourable to meet, and that he expected thoſe concerned would receive the Thanks of the Court rather than their Diſapprobation:—That Mr. *Maclean* ſaid he was not concerned himſelf, as his Fortune did not enable him; but that his Evidence became leſs ſuſpected on that Account.

Mr. *Johnſtone* deſired to be underſtood, with reſpect to the Evidence given by him, as ſtated in the ſeveral Parts of this Report, that he has given the Purport of the ſeveral Declarations of the different Perſons, ſo far as he can recollect them, but will not be poſitive as to the exact Words. And being aſked, Whether he knew any thing more relative to any of the Directors being concerned about this Time in Stock Tranſactions? he anſwered, He did not.

And Your Committee being informed that *Paul Wentworth*, Eſquire, when he went to *Holland*, in October 1771, was entruſted with a Commiſſion to purchaſe Stock there, as mentioned in the preceding Evidence of Mr. *Johnſtone*, they examined him; and Mr. *Wentworth* being aſked, Whether he was preſent at any Meeting at Sir *George Colebrooke*'s in the Month of October 1771, when an Agreement was entered into for the Purchaſe of *Eaſt India* Stock; or whether he was not a Party to "that Agreement?—he anſwered, "I was not preſent at "Sir *George Colebrooke*'s at the making of any formal "Agreement in October 1771; but on the 3d of Octo- "ber Sir *George Colebrooke* introduced me to the Acquaint- "ance of Sir *James Cockburne* and Mr. *Maclean*.— "During the Dinner, ſome Converſation was had about "the Neceſſity of Sir *George*'s ſtanding forth to defend "his Friends and his own Property, veſted in *India* "Stock, againſt the Deſigns of ſome Gentlemen aſſo- "ciated to force that Stock to a fixed low Price, before "a Period then near at hand, for the Recovery of large "Sums, in conſequence of Premiums given by them. "—This led to a farther Converſation about the Means "proper to circumvent the Scheme above-mentioned, "and it was thought I might be of Uſe while I was in "*Holland*, provided I would take a Share, which I "agreed to do, wiſhing my Share of the Riſk not to "exceed £. 10,000 Stock, and on Conſideration that "Meſſrs. *Hope* and Company at *Amſterdam* ſhould be "the Agents for tranſacting it there.—Before my leav- "ing *London*, which was on the 4th of October, I left "in the Hands of Mr. *Maclean* a Letter of Authority "to ſign my Name to any Agreement that ſhould be "thought proper to be reduced into Writing; which "however, I have not ſeen nor received any Account of "to this Moment."—And being aſked, Whether he knew who were Parties to this Tranſaction of purchaſing *Eaſt India* Stock?—he anſwered, "I was a Party con- "cerned, and did actually purchaſe Stock in *Holland*, "through the Agency of *Hope* and Company, on Ac- "count of myſelf and others." And being aſked, Who he underſtood by the others?—he anſwered, "Sir "*George Colebrooke*, Sir *James Cockburne*, Mr. *John* "*Stuart*, Mr. *Henry Crabb Boulton*, Mr. *Rumbold*, and "Mr. *Smith*; theſe are all that I have heard named, "and to all of whom, except Sir *George Colebrooke*, and "Mr. *Stuart*, I was at that Time a Stranger." And being aſked, Whether he received any Inſtructions from any of theſe Gentlemen, he anſwered, "The Purport "of my Inſtructions was, that there being a Combina- "tion to force Stock down below the Price it ſhould "reaſonably be at, and as I was then going to *Holland*, "I was deſired on my Arrival, and finding the Stock "at about 210, to purchaſe to the Amount of "£. 25,000, if I could get Money to pay for it; and "to take or give Premiums to receive Stock at 210, "or to oblige Perſons to deliver it at 215, to the "Amount of £. 25 or 30,000 more, for the enſuing "Reſcounters of November, that being the only Me- "thod of dealing in Stock in *Holland*. I found the "Stock higher than was expected, and more Difficulty "in borrowing Money at a reaſonable Intereſt, and "therefore did not comply with my Inſtructions but to "the Extent of £. 11,000 Stock, and £. 8,000 after- "wards, in conſequence of Premiums given for the "delivering of it, as is practiſed lawfully in *Holland*." And being aſked, Whether he received any Letter of Credit for this Purpoſe, and from whom? he anſwered, "I did receive one from Sir *George Colebrooke*." And being aſked, To what Amount was the Letter of Credit? he anſwered, "I believe it was diſcretional." And being aſked how long this Stock was kept? he anſwered, "I have not ſeen any Account of it." And being aſked, In whoſe Name was this Stock purchaſed? he anſwered, "In mine."—And being aſked, Who had the Management of it in *England*? he anſwered, "I "believe Mr. *Maclean*, who is gone to *India*."—And being aſked, Whether the Stock was ever received, and by whom? he anſwered, "It was received by my "Aſſignee." And being aſked, Who was his Aſſignee? he anſwered, "He was a Broker, I think his Name "was *James Landon*." And being aſked, Whether any Account had yet been rendered him of this Stock Tranſaction? he anſwered, "None, notwithſtanding number- "leſs Efforts on my Part to obtain ſuch Account." And being aſked, From whom he expected that Account would be rendered him? he anſwered, "By the "Parties concerned with me." And being aſked, At what Prices he bought the Stock? he ſaid, "£. 1,000 at 214 and ¼, and the reſt at about 217." And being aſked, If the Sums that were borrowed in *Holland* for the Purchaſe of Stock had been repaid? he anſwered, "Yes—the Money was borrowed for a Year, and it has "been duly repaid."

And Your Committee find, That on the 13th of March 1772 a Committee of Treaſury was held; when the ſaid Committee having, as ſtated in their Minute, very maturely conſidered of an Eſtimate of the Company's Caſh to the 1ſt of Auguſt next, together with an Account of Goods then in their Warehouſes, reſolved to offer it as their Opinion to the Court, That the Company do continue their Dividend of 6 and ¼ per Cent.

And Your Committee having aſked Mr. *Michell*, Whether he attended the ſaid Committee of Treaſury? he ſaid, He did not.

And Your Committe find, That on the 17th of the ſaid Month, a Court of Directors was held, when the Minute of the Committee of Treaſury before-mentioned, the Eſtimate of Caſh before-mentioned, and the Eſtimate of the Value of Goods remaining in the Company's Warehouſes, were read; and it was then Reſolved, That this Court do offer it as their Opinion, to the General Court, to be held To-morrow, that the Company do continue their Dividend of 6 and ¼ per Cent. for the current Half Year, commencing at Chriſtmas laſt, and ending at Midſummer.

And Mr. *Michell* being examined, he informed Your Committee, That he attended this Court of Directors. And being aſked, If there was any Debate, or any thing particularly ſaid concerning the Declaration of Dividend then under Conſideration? he anſwered, "No, as far "as I recollect." And Mr. *Holt* informed Your Committee, That he has no Notes of that Court, and does not recollect that he attended it.

And Your Committee find, That on the 18th of March 1772 a General Court was held, when the Chairman having informed them, That it was for the Purpoſe of declaring a Dividend, and that the Court of Directors had come to the Reſolution before-mentioned on this Subject, the Proprietors then entered into the Conſideration thereof; when it was moved, That the Annual Account and Eſtimate of the Company's Receipts and Payments, for Six Months to come, alſo the laſt general

Advices from the Company's Settlements Abroad, be now laid before the Court.

And the Queſtion being accordingly put, it paſſed in the Negative.

A Motion being then made, and the Queſtion put, it was Reſolved,

That the Dividend on the Capital Stock of this Company, for the Half Year commencing at Chriſtmas laſt, and ending at Midſummer, be 6 and ¼ per Cent.

And the ſaid Reſolution was accordingly declared by the Chairman.

And in order to be informed whether any thing in particular paſſed in this General Court, Your Committee examined the Secretary and Aſſiſtant Secretary of the Company; and Mr. *Michell*, the Secretary, informed them, That he attended the ſaid Court, but not at the Opening of it; and that nothing paſſed, as he knew, on the Subject of Dividend, except that, juſt after he came in, a Negative was put on a Motion for Accounts, as ſtated in the Minutes, and then the Queſtion for the Dividend was put, and carried in the Affirmative.

And Mr. *Holt*, the Aſſiſtant Secretary, informed Your Committee, That he does not recollect any thing that paſſed in that Court beſides what is ſtated in the Minute of the Court, except that it was Governor *Johnſtone*, who moved for the Annual Account, and, he believes, ſome other Papers.

And being aſked, Whether there was any Debate? he anſwered, He don't recollect there was any.

And being aſked, Whether any other Accounts were deſired? he anſwered, Governor *Johnſtone* deſired other Papers beſides the Annual Account, but he does not recollect whether they were Accounts.

And being aſked, Whether any one elſe deſired other Accounts? he anſwered, He did not recollect that they did.

And Mr. *Crichton* informed Your Committee, That at this General Court, before the Queſtion was put for the Half Year Dividend then to be declared, Mr. *Johnſtone* made a Motion, That the Annual Account to the 30th of June preceding, together with an Eſtimate of Receipts and Payments for Six Months to come, as he thinks, and alſo the laſt Advices from the Settlements, ſhould be laid before the Court; urging that it was neceſſary that the Proprietors ſhould have every Information of that Kind, previous to their agreeing to the Dividend recommended by the Directors; when the Queſtion was put, and paſſed in the Negative. And Mr. *Crichton* being aſked, Whether he had any further Information to give, concerning the Proceedings had in any of the before-mentioned General Courts? he anſwered, That ſince 1769, Motions have been made for Accounts at the Quarterly Courts held for the Purpoſes of declaring Dividends; when they urged the Neceſſity thereof, on Account of the inadequate Price of the Stock to the Dividend it bore, and of the fatal Conſequence to the Company, if they declared larger Dividends than their Circumſtances could afford, and alſo the Right of the Proprietors to have every Information on that Subject, as they made the Declaration their own Act and Deed, and were anſwerable for the Conſequences of improvident Dividends—on which Occaſions the Motions for ſuch Accounts were always overruled, manifeſtly by the Influence of the leading Men in the Direction; and no Accounts whatever have been laid before ſuch Courts.

And Mr. *Manſhip* informed Your Committee, That he attended the Committee of Treaſury the 13th of March, the Court of Directors the 17th, and the General Court of the 18th. And being aſked, Whether, at any of theſe Meetings, he objected to the Dividend of 6 and ¼ for that Half Year? he anſwered, "I did "not. An Account was produced at the Committee "of Treaſury, intituled, An Eſtimate of Caſh which "probably may be received and paid between the 1ſt "of March and the 1ſt of Auguſt 1772, and of the "Value of Goods remaining in the Company's Ware-"houſes unſold. I had determined with myſelf not to "ſtand ſingle any more, ſeeing no Attention was paid "to my former Opinion, and the before-mentioned "Account, to the Period it was made up, appeared "favourable." And being aſked, if he recollected whether any one objected to the ſaid Dividend, at the Court of Directors or General Court? he anſwered, "I don't recollect that any one did; I believe Governor "*Johnſtone* moved for the Annual Account, ſaying, "That he would always move for that Account, when-"ever a Dividend was to be declared."

And Your Committee obſerving, that Mention is made, in the Proceedings of the Committee of Treaſury of the 13th of March, and of the Court of Directors of the 17th, of an Eſtimate of Caſh made up to the 1ſt of Auguſt, they ordered Mr. *Tookey*, the Deputy Accomptant, to lay it before them; and it is as follows:

At a Committee of Treaſury the 28th February 1772;

Preſent,
John Purling, Eſquire, Chairman,
George Dudley, Eſquire, Deputy,
John Harriſon, Eſquire,
Henry Savage, Eſquire,
Laurence Sulivan, Eſquire.

Ordered,

That an Eſtimate be made of Caſh which probably may be received and paid between the 1ſt of March and the 1ſt of Auguſt 1772.

At a Committee of Warehouſes, the 3d March 1772;

Preſent,
John Purling, Eſquire, Chairman,
George Dudley, Eſquire, Deputy,
Richard Boſanquet, Eſquire,
Robert Gregory, Eſquire,
John Harriſon, Eſquire,
Edward Wheeler, Eſquire.

Ordered,

That in the Eſtimate which is to be made of Caſh, that probably may be received and paid between the 1ſt of March and the 1ſt of Auguſt next, the following Goods, intended to be put up in March Sale 1772, be valued as under; viz.

China Wrought Silks,
Coaſt Piece Goods,
Bengal Piece Goods,
} Refuſed in September Sale 1771 to be caſt at the Prices put up in that Sale, deducting 10 per Cent.

That 10 per Cent be deducted from the Eſtimate of the *Duke of Portland*'s Cargo of *Coaſt* Piece Goods, in Conſideration that Part of the ſaid Goods are invoiced as darned, torn, and damaged.

Bengal Raw Silk,
Ghilan Raw Silk,
Surat Piece Goods,
Coaſt Piece Goods,
Nankeen Cloth,
Bengal Piece Goods,
} To be valued by the reſpective Warehouſe Keepers, at the Average Prices of the ſame Species of Goods in September Sale 1771.

	s.	*d.*		
Cowries - - at - - —	17	4	per C.	
Salt Petre - - - - - —	80	6	D°	
Redwood - - - - £.	26	16	—	per Ton.
Tea, Bohea - - - - —	3	2½	per lb.	
Congou - - - - —	4	9		
Singlo - - - - —	6	5¼		
Hyſon - - - - —	10	5½		
Souchong - - - - —	6	1⅞		
Pekoe - - - - —	5	3⅛		
Pepper, black - - - —	1	1½		
D° white - - - - —	1	5		
Arrangoes P. T. - - - —	7	—	per 100	
Coffee - - - - - - 9	2	—	per C. being the Average Price of March Sale 1771.	

} Being the Average Prices of the ſame Species of Goods in September Sale 1771.

ESTIMATE of CASH which probably may be received and paid between the 1ſt March 1772 and the 1ſt Auguſt 1772, including the Simple Contract Debts bearing Intereſt; alſo the DIVIDENDS which will be due to the Proprietors on Midſummer next.

Dr		Cr	
To Balance of Caſh the 1ſt March 1772	208,231	By Bills of Exchange, with Intereſt thereon	323,912
To the honourable Board of Ordnance, for Salt Petre delivered, not paid for	4,500	By Dº, not bearing Intereſt	122,047
To Half a Year's Intereſt to be received of Government at Lady Day and Midſummer next	63,000	By Freight and Demorage	223,700
To what remains to be received, Part of March and September Sales 1771, excluſive of private Trade	77,475	By Cuſtoms	234,908
To the Produce of March Sale 1772, as eſtimated	1,680,248	By Exports and Payments in the Department of the Committee of Shipping	167,002
To Salt Petre, which as uſual may be demanded by the honourable Board of Ordnance	12,600	By Dº Dº Buying	128,092
	£. 2,046,054	By Government, for Half a Year's Payment, due the 25th March 1772	200,000
		By Dº for Indemnity on Tea, to be paid the 5th July 1772	117,314
		By Dividends on Stock, including next Midſummer Dividend	230,828
		By Intereſt on Bonds	47,366
		By Intereſt on Annuities	48,431
		By Warrants paſſed the Court unpaid	6,771
		By Supra Cargoes Commiſſion	25,000
		By Wines ſhipped and to be ſhipped at *Madeira*	13,221
		By Charges General	54,620
			£. 1,943,212
		By Balance	102,842
			£. 2,046,054

London, the 13th March 1772.

Errors excepted.

Signed,
R. Tookey, Deputy Accomptant.

Preſent.
John Purling, Eſquire, Chairman,
George Dudley, Eſquire, Deputy,
John Harriſon, Eſquire
John Manſhip, Eſquire,
Frederick Pigou, Eſquire,
Henry Savage, Eſquire,
Laurence Sulivan, Eſquire.

Laid before the Committee of Treaſury the 13th March 1772.

Ordered,

That the above Eſtimate be drawn out fair, and laid before the Court on Tueſday next the 17th Inſtant; alſo an Eſtimate of the Value of Goods remaining unſold in the Company's Warehouſes, not included in the Eſtimate of Caſh to the 1ſt Auguſt 1772.

Eſtimate of the Value of Goods remaining in the Company's Warehouſes unſold (Diſcount deducted) not included in the above Eſtimate of Caſh £. 2,073,989

Memorandum,

The Old Bullion Debt of £. 250,000, due to the Bank of *England*, is not included in the above Eſtimate.

Your

Your Committee have nothing to obſerve on this Eſtimate, except that the Produce of the March Sale is eſtimated therein to be more than in the Eſtimate prepared for the Chairman in October 1771, by the Sum of £. 190,287, and more than it actually produced by the Sum of £. 145,040; and on the Credit Side the Bills of Exchange are ſtated at a leſs Sum than in the former Eſtimate; the Indemnity on Tea is ſtated at £. 117,314; and the Old Bullion Debt is continued at the Foot of the Eſtimate, by way of Memorandum; and at the Foot of the Debit Side of the Account is added an Eſtimate of the Value of Goods, remaining unſold in the Company's Warehouſes, amounting to £. 2,073,989.

And Your Committee having examined Mr. *Tookey*, he informed them, That he made out the foregoing Eſtimate in conſequence of an Order of Committee of Treaſury, of the 28th of February 1772. And being aſked, Whether all the Articles on the Debit Side of this Eſtimate are conformable to the Returns made to him by the proper Officers? he anſwered, "Yes, they are."

And being aſked, Why the Produce of the March Sale fell conſiderably ſhort of this Eſtimate, according to the Returns of the proper Officers? he anſwered, "It was owing in part to the Goods being "ſold at a Price below what they were eſtimated "at, and to ſome being ſcratched out — that in "official Eſtimates, it is uſual to take Credit for "the Whole of the Goods in the Declaration; that "in ſuch Eſtimates the Produce of the Sales frequently on that Account fell ſhort of the Eſtimates," as will appear by the Account hereunto annexed, N° 36; that in the private Eſtimate he prepared for Mr. *Purling*, in October 1771, he eſtimated the Whole upon his own Judgment of what he thought would be ſold, which turned out nearly the Truth. And Mr. *Tookey* being aſked the Reaſon, Why the Sum charged for Bills of Exchange in the Eſtimate made out in October 1771, was more than in this official Eſtimate? he anſwered, "Not "having Time, when I prepared the firſt Eſtimate, "to examine the Bill Book accurately, I took all "Bills that were drawn and might have been payable within that Period, and thereby included Bills "that had not been preſented for Acceptance in "Time, ſo as to become payable before the 1ſt of "Auguſt 1772; beſides, I had not Leiſure to ſeparate "accurately the Bills that bore Intereſt from thoſe "that did not."

And Your Committee find, That a General Court was held on the 24th of June 1772; and it appears by the Minutes of the ſaid Court, that no Proceedings were had therein, except with reſpect to certain Bye Laws. And Your Committee having examined Mr. *Michell* and Mr. *Holt*, Whether any thing paſſed in the ſaid Court, concerning the Diſtreſs of the Company, which was then impending? they anſwered, They have no Hints of any thing that paſſed in the ſaid Court, except with reſpect to the ſaid Bye Laws.

And Your Committee having examined Mr. *Harris*, the Caſhier, When he firſt began, in the Courſe of the laſt Summer, to be apprehenſive of the Company being in want of Caſh, more than could be ſupplied in the ordinary Courſe of Buſineſs? he anſwered, "I apprehend it was not ſooner than the 5th or 6th of "July laſt." And being aſked, When he diſcovered this, to whom he mentioned it, and what paſſed on the Occaſion? he anſwered, "It has been cuſtomary to "prepare a Sheet Eſtimate of Caſh againſt every Wedneſday's Court; upon that Sheet which I preſented to "the Deputy Chairman on the 8th of July 1772, the "Deficiency firſt appeared to me; I then carried on "the Account on the ſame Sheet to the 9th of Auguſt, "when the Deficiency was much greater."

Mr. *Harris* proceeded to inform Your Committee, That he carried down this Account to Mr. *Sulivan*, and that a Committee of Treaſury was called immediately, and met: And being aſked, Whether he was called before that Committee, and what paſſed in it? he anſwered, He was called before them; but it was only to explain the Account, and ſpeak to the Particulars in it; and that he was ordered to prepare, againſt the next Day, an Eſtimate of Caſh to the End of October, which he accordingly did, and he laid the ſame before the Committee; and it is as follows; Viz.

THE 8th JULY 1772, Morning.

To Balance of Cash		£. 230,600	By ſundry Payments for this Month as per Account	£.629,100
Annual Fund ¼ Year to be received this Month		31,500	By D° for Auguſt, as per Account	800,600
To come in of the preſent Sale Prompts, 17 July		344,000	By D° for September, as per Account	412,900
21 Auguſt			By D° for October, as per Account	116,300
11 September				£. 1,958,900
Board of Ordnance for Salt Petre delivered		9,000	Indemnity on Tea, 11th October, Q°	89,800
Annual Fund ¼ Year to be received in October		33,100	1s. per lb. to Tea Buyers, Q°	16,000
Coffee prompt 11 September		38,000	Bullion to be purchaſed	20,000
		686,200	Impreſs (6 Ships) Q°	7,500
July 17th, Sell Nankeen Cloth		6,000	Contingent Payments	35,000
Auguſt 5, Sell *Coaſt* Piece Goods and damaged Piece Goods		60,000	Wages and Eſtimates of 16 expected Ships	120,000
——— 12, Sell private Trade China Ware		—		
In September and October.	September Sale.			
	Salt Petre	15,000		
	Tea	50,000		
	Depoſits	30,000		
	Raw Silk, Wrought Silks, Pepper, Piece Goods, &c.	100,000		
Coming in of Company's China Ware of September 1771, prompt 27th November		7,000		
		£. 954,200		
To Balance		1,293,000		
		£. 2,247,200		£. 2,247,200

Treaſury Office,
10th June 1773.

Errors Excepted,

Wm Harris.

And Your Committee inſpected the Minute Books of the Committee of Treaſury, but found no Entry of any thing that paſſed there on either of the fore-mentioned Days. And having aſked Mr. *Michell*, Whether he attended thoſe Committees of Treaſury, or knew what paſſed therein? he anſwered, He did not. And Your Committee find, by the ſaid Minute Book, That at a Committee of Treaſury held on the 15th of July, it was reſolved to apply to the Bank for a Loan of £. 400,000 for Two Months, which was accordingly obtained; and on the 29th of July they reſolved to apply to the Bank for a further Loan of £. 300,000, but obtained from the Bank only £. 200,000. And at a Committee of Treaſury, held on the 11th of Auguſt 1772, the Chairman and Deputy Chairman acquainted the Committee they had waited on Lord *North*, according to their Directions, to preſent to his Lordſhip the State of the Company's Affairs; that they had laid before his Lordſhip the before-mentioned Paper, prepared by Mr. *Harris*, of the probable Receipts and Payments for the Months of July, Auguſt, September, and October; whereby it appeared, That the Sum of near One Million Sterling would be neceſſary to be borrowed to carry on the Circulation of the Company's Affairs; and that of this Million about One Moiety, or £. 500,000. would be left undiſcharged in the Month of March following, when the whole Produce of September Sale would probably be received.

Your Committee have thus reported all they find material in the Papers and Evidence laid before them, concerning the Conduct of the Company's Servants in *India*, in drawing the Bills in the Seaſon of 1770, which were accepted in *England* between the 1ſt of March 1771 and the 1ſt of March 1772; and concerning the Conduct of the Company at Home, after the Receipt of them.—They are proceeding to prepare Reports on the Civil and Military Charges of the Company in *India*, and on the Coinage of *Bengal*, which are in ſome Forwardneſs.—And they intend alſo to prepare a Report on the Commerce of the Company, on which they have collected ſome material Evidence; and they will lay it before the Houſe, if the Continuance of the Seſſion ſhall allow them Time to complete it.

APPENDIX.

APPENDIX.

N° 1.

Extract of the General Letter from the Court of Directors of the *Eaſt India* Company to the Preſident and Council of *Fort William*, in *Bengal*, 11 November 1768.

11th November 1768. Par. 110. WE obſerve the Balance of your Treaſury, together with the Balances at the ſeveral Aurungs and Subordinates, are very conſiderable; but after deducting the remaining Debt at Intereſt, which was ſoon to be paid off, there will not be a greater Sum in Specie than what the Security of our Affairs will always require; and ſhould the War have continued many Months longer on the Coaſt of *Coromandel*, and on the *Malabar* Side, their Drafts upon you will probably be ſuch as, together with the Charges of your Settlement, your Inveſtment, and Remittance to *China*, may reduce your Treaſury lower than it would be prudent to permit. Nevertheleſs we cannot ſuffer ourſelves to be drawn upon to an unlimited Amount, the State of the Company's Affairs here not yet admitting us to anſwer large Drafts upon us from *India*; but ſhould the Exigency of your Affairs require your receiving Money into your Treaſury, we prefer the Mode of borrowing at Intereſt to that of granting Bills upon us: We therefore permit you to take up ſuch Sums on Intereſt, for One Year certain, as will anſwer your various Demands, which are to be paid off at the Expiration of that Period, or as ſoon after as the State of your Treaſury will admit of.

111. You are therefore to confine your Drafts upon us, by the Ships to be diſpatched from your Preſidency in the Seaſon of 1769, to the ſame Amount as we allowed laſt Year; viz. £. 70,000, which is to be paid into our Treaſury at the Rate of Two Shillings the Current Rupee; and the Whole divided in equitable Proportions amongſt our Servants, Civil and Military, agreeable to our former Directions.—We mean the ſaid Sum of £. 70,000 to be excluſive of Lord *Clive*'s Jaghire, for which Bills are to be granted, if his Lordſhip's Agents apply for them.

112. *Edward Holden Cruttenden*, Eſquire, having repreſented to us, That he has had to the Amount of £. 5,000 remaining ſeveral Years in *Bengal*, from an Inability to obtain Remittances for the ſame through our Caſh; we direct that you grant Bills in his Favour for the ſaid Sum, whenever his Agents ſhall apply for them; and you are likewiſe to obſerve, that this Sum is not to make a Part of your Drafts for the £. 70,000 above-mentioned.

113. Having been applied to by *Robert Nettleton*, Eſquire, Preſident of the Corporation for the Relief and Support of ſick, wounded, and diſabled Seamen, in the Merchants Service, to permit the Amount of £. 1,500 or £. 2,000 for a Subſcription, which is carrying on in *Bengal* in Behalf of the ſaid Charity, to be paid into our Treaſury there, for Bills of Exchange upon us, we have, in order to promote this charitable Inſtitution, agreed to allow you to draw for ſuch Sum as ſhall be paid into your Treaſury on that Account, at the ſame Rate for the Rupee as is allowed to our covenanted Servants, not exceeding the Amount above-mentioned, which is to be over and above the Sum ſtipulated to be drawn as before-mentioned.

114. Excluſive of the Sum above limited, we do likewiſe allow the Commanders and Officers of each of our Ships of this Seaſon to pay into our Caſh, on the Terms aforeſaid, at ſuch Settlements whereto they are conſigned, to the Amount of £. 5,000; that is to ſay, thoſe conſigned to *Coaſt* and *Bay* may pay in at either or both of thoſe Preſidencies, a Sum not exceeding £. 5,000 for each Ship; and thoſe ordered to *Bombay* are to be confined to the ſame Sum at that Preſidency, unleſs our Service may require their Diſpatch from any other; and then any Part of their unpaid Quota may be received there; and as the Commanders and Officers of none of our Ships are to be allowed more than £. 5,000 on this Account in the whole Voyage, the ſeveral Preſidencies muſt take the neceſſary Care in that reſpect, by duly adviſing each other of the Sums received from thoſe Commanders and Officers: And in regard to thoſe who call at *Madraſs* in their Way to *China*, they are to be reſtrained to the latter Place for paying in theirs. As to the Proportions which the Officers are to bear with their Commanders in the ſaid Sum, they are to be ſettled according to the Rates mentioned in the printed Indulgence with reſpect to their Adventures Outwards; ſuch Commanders and Officers therefore as may apply to you, on this Occaſion, muſt have Certificates granted them in the uſual Manner, and upon Oath, as ordered in our Letter of the 21ſt November 1766.

APPENDIX, N° 2.

Extract of the General Letter from the Court of Directors of the *East India* Company to the President and Council of *Fort William*, in *Bengal*, 17th March 1769.

17th March 1769.

Par. 39. UPON re-conſidering the Subject of Remittances, we find it ſo connected with that of the Inveſtment, that the Increaſe of the former muſt always depend on that of the latter. The Produce of our Sales here is the only Channel of our Receipts; and our flouriſhing Situation in *India* would not avail us, if we were to ſuffer ourſelves to be drawn upon to the Amount of the Coſt of our Homeward Cargoes. In order therefore to unite the Advantages of the Company and their Servants, we do permit you to increaſe your Remittances, by the Ships diſpatched from *Bengal* in the Seaſon of 1769, beyond the Limitation in our Letter of the 11th November laſt, ſo far as One Half of the Sum which your Inveſtment ſent Home in that Seaſon ſhall exceed the Amount of Sixty Lacks, in Piece Goods, and Raw Silk, at the Rate of 2*s*. 3*d*. the Current Rupee: But, if you do not ſend Home an Inveſtment in thoſe Articles exceeding that Sum, you muſt then confine your Drafts upon us agreeably to our ſaid Letter of the 11th November laſt.

APPENDIX, N° 3.

Extract of *Bengal* Secret Conſultations, 23d October 1770.

Secret Department.

Bengal.

At a Conſultation, 23d October 1770;

PRESENT,

The honourable *John Cartier*, Eſquire, Preſident,
Claud Ruſſell, Eſquire,
Charles Floyer, Eſquire,
Francis Hare, Eſquire,
Joſeph Jekyll, Eſquire,
Thomas Lane, Eſquire,
Richard Barwell, Eſquire.

THE Sub-Treaſurer delivers in the following Paper:

Amount of Caſh received into the Treaſury for Bills of Exchange on the honourable the Court of Directors, agreeably to public Notice, iſſued the 23d October 1769.

Amount of the firſt Payment, to be made at 365 Days Sight, —	2,090,782	13	1
Ditto of the ſecond Ditto, at 730 Ditto — —	1,858,782	13	1
Ditto of the third Ditto, at 1,095 Ditto — —	1,858,782	13	1
Total received the 23d October 1770 — Current Rupees	5,808,348	7	3

Errors excepted.

per *Herb. Harris*,
Sub-Treaſurer.

The Board having this Day met, to take into Conſideration the State of the Treaſury, and the Propriety of refuſing all Money offered for Bills on Europe, after the Expiration of the 31ſt October, do find from the above Account, that the preſent Sum in the Treaſury is inadequate to keep Pace with the unavoidable Demands of each Department, and to allow of further Sums to be advanced for the Inveſtment; that though the Collections in this and the Five ſucceeding Months will be very conſiderable, yet we have unavoidably fallen ſo much in Arrears, both in Tribute to the King and the Allowance to the Nabob, as well as in the Stipends and Salary to the Miniſters and Penſioners, that it becomes neceſſary, for the Support of our national Character, and to prevent the King and the Nabob from ſuffering extreme Diſtreſs and Embarraſſments in their different Households, that Part of our firſt Collections be applied to pay off a Proportion of thoſe Arrears: This Meaſure, which we judge neceſſary, and the unavoidable Diſburſements of our Civil and Military Departments, and the requiſite Sums to be advanced for our Inveſtment, all tend to make the Meaſure expedient, of prolonging the Time of receiving Money for Bills on Europe. One, and the moſt powerful Reaſon which engaged us to open our Treaſury, was, to draw from the French thoſe Reſources they found in our own Settlement, by receiving from the Inhabitants conſiderable Sums of Money for Bills on Europe, which not only enabled them to furniſh their Company with Inveſtments, but helped them to carry on the Works of *Pondicherry*, which muſt have ſtood ſtill had they not received ſuch Aid: They have their Agents at this Time in *Calcutta*, offering the moſt advantageous Terms, as well as Security for Money paid into their Treaſury; and it is very poſſible they may ſucceed in their Attempt, if we refuſe receiving Money after the Expiration of this Month; furthermore, the good Policy of keeping Money from them at this critical Juncture, will, we hope, juſtify any Meaſures we may take to deprive them of it, even if thoſe Meaſures may bring on the Company any preſent Inconveniency: It is therefore reſolved, That the Time fixed on for refuſing all Money offered to our Treaſury, for Bills on *England*, be prolonged to the 1ſt of January 1771.

APPENDIX, N° 4.

The 23d *October* 1769.

At a Conſultation; PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier, Eſquire,
Brigadier General *Smith*,
Richard Becher,
James Alexander,
Claud Ruſſell,
Thomas Rumbold,
Charles Floyer,
Francis Hare, Eſquires.

(Extract).

THE Board being now met, agreeable to their Reſolution of the 17th Inſtant, and having carefully peruſed and conſidered the Advices received from the Secret Committee of the Court of Directors, under Date the 1ſt April laſt, as alſo the Preſident's Propoſals for checking and reducing the public Emergencies, are of Opinion, That the firſt Step in their Deliberations ſhould be to review the paſt Receipts and Diſburſements of this Preſidency; and they accordingly form and prepare a Statement thereof from the 30th of April 1768 to the 1ſt of May 1769.

[Note, This Statement is the ſame with that entered in another Part of the Report.]

From this Statement it appears, That notwithſtanding the Difference in favour of the Receipts, of Rupees 724,430. 6, between the Sums borrowed at Intereſt, and diſcharged, for the above Period; yet there ſtands a Balance againſt the Preſidency of Rupees 10,85,030. 14; or rather, the Diſburſements have actually exceeded our Income the Sum of Rupees 18,09,450. 15, to which muſt be added a Debt at Intereſt, of Rupees 26,91,839. 6.

The next Conſideration which occurs to the Board is, in like Manner to form an Eſtimate of the probable Receipts and Diſburſements for the enſuing Year.

[Note, The ſaid Eſtimate is entered in another Part of the Report.]

The Board are too forcibly ſtruck with the Neceſſity of a Fund, to heſitate a Moment decreaſing the Inveſtment to Forty-five Lacks for the enſuing Year; but, on the other hand, they muſt allow for Deficiencies in the Revenues; and ſuch are the melancholy Accounts received, and daily arriving, of general and deſtructive Drought, of a total Failure in the Crops, of Miſery and Want oppreſſing the Induſtry of the Poor, and even of impending Famine, that the allowed Deduction in the Eſtimate, conſiderable as it is, we have too juſt Cauſe of Apprehenſion may ſtill leave a Burthen upon the Ryott, beyond his Abilities to bear.

Though this Eſtimate is drawn as much as poſſible within Compaſs, as to the Diſburſements; and there is a conſiderable Saving in the Inveſtment, as well as a Reduction in our military Expences, by the Reform of no leſs than Four Battalions of Sepoys; yet the Deficiency in the Revenues, the Demands already made upon us by the *Bombay* Preſidency, the ſmall Allowance calculated for Supplies to the Preſidency of *Fort Saint George*, the Orders for the Payment of the Army and Navy Donations, the Demand on Account of the Eſtate of *Bolackydoſs Seat*, and the Depoſits, all preſs ſo heavily on our Finances, that they will be found unequal to our Expences, and a Balance will ſtand againſt us, of Rupees 6,63,055. 1.

The Board cannot look forward, without feeling for the Safety and Proſperity of the Company's Poſſeſſions, nor recur to paſt Tranſactions without Regret; as in the one View they behold a once enfeebled and humiliating Neighbour growing into a powerful and deſigning Rival; and in the other, they have the Mortification to recal to their Remembrance thoſe loſt, though deſired, Opportunities of depreſſing a natural Enemy, beyond a Poſſibility of Recovery, and ſecuring ourſelves beyond a Fear of external Injury.

The Board are convinced, that the grand, and indeed only, Cauſe which has ſupported the French in their Infancy, nouriſhed and aſſiſted them in their Progreſs, and which may finally raiſe them to conſpire againſt us, need not be further ſearched for, than in ourſelves; in the enormous Sums paid into the French Treaſury for Remittances, which we have Reaſon to imagine have amounted, within theſe Four Years, to full Two Millions and an Half Sterling, beſides what hath been paid into the Treaſury of other Nations; already they may have accumulated large Reſources in their Coffers; and without ſome immediate Checks, the Time may not be very remote, when we may ſee them in a Condition to act offenſively againſt us: Whether the Blow be levelled at *Bengal*, or any other of the Company's Poſſeſſions, creates no Difference in the Arguments, nor ſhould the leaſt divert us from the Syſtem of Precaution; all will depend upon *Bengal* alone; from her Supplies of Money will be expected, and according to the Degree of her Contributions, towards the Proſecution of a War, the Operations of the other Settlements will be vigorous or languid.

And here the Board cannot but lament, that the Situation of the Company's Affairs at Home ſhould have been ſuch, as to prevent their paying that Attention to the very urgent Repreſentations ſo repeatedly made, and put out of the Power of the Court of Directors to grant us that ample Confidence and Authority which were neceſſary to fruſtrate the Deſigns of the French, whilſt we poſſeſſed more ample Means than are now left us. The Court of Directors are themſelves ſenſible of the Neceſſity of a Fund; but when they advert to the Eſtimate now before us, and our preſent Situation, they muſt be equally ſenſible, that the Reſources for it are not within ourſelves.

The Queſtion is, in what Manner a Fund can be raiſed, which will be moſt advantageous to the Company and Nation, moſt diſtreſsful to the French, and moſt conducive to the Welfare of the Provinces under our Charge.

From what has been premiſed it is apparent, that we cannot flatter ourſelves, however the Public may have been flattered, with any Expectations from our Revenue; and that the only Expedient within our Reach is to open our Treaſury Doors for Remittances.

If we conſider this Meaſure as it affects the French Power, all that is neceſſary to the Subject may be reduced to this: It will immediately deſtroy the Springs of their preſent Opulence, and check their future Riſe, by diverting thoſe Sums from their Treaſury, by the Help of which they are become what they are.

If we conſider it as it regards the Proſperity of the Country, nothing can be more beneficial, as it will oblige not only them, but every Foreign Company, to import Bullion, according to former Cuſtom; and thereby bring a conſiderable Increaſe of Specie into the general Circulation, at a Time that every Branch of Commerce is drooping for want of it.

With reſpect to the Company, we eſteem it our Duty to conſult their particular Intereſt and Convenience at

Home, as far as is conſiſtent with the general Welfare Abroad;—any Gain of Time to them, in the Form and Manner of remitting, muſt neceſſarily be a material Object, particularly as Bills to a large Amount will be drawn this Seaſon by the Preſidencies of *Madraſs*, the Supra Cargoes of *Canton*, and probably from *Bombay*; and the Board are happy in thinking there are Circumſtances which concur with their Wiſhes in this Point.

Whatever Proſpects the French may have in Agitation, the preſent Seaſon of the Year muſt, by reaſon of the N. E. Monſoon, expoſe any Expedition againſt *Bengal* to innumerable Difficulties and Delays. Their Footing ſhould be much firmer, and their Name much better eſtabliſhed, in theſe Provinces, to warrant any Attempt at all; and it is ſtill more improbable they ſhould chooſe ſo unfit a Seaſon for making it, under ſuch uncertain and precarious Proſpects. In Addition to this, our heavieſt Collections are made in the enſuing Months; and theſe, notwithſtanding the Badneſs of the Seaſon, will, we hope, leave an Overplus in our Hands for ſome time. The Board is therefore determined to avoid any Expence, that can with any Propriety be retrenched, and to provide the enſuing Inveſtment in the moſt frugal Terms.

With reſpect to Individuals, there can be no Doubt of their preferring the Company's Security, on any reaſonable Terms, to the Funds of a Nation, that, by every Part of her political Conduct, plainly indicates hoſtile Intentions againſt us; and that ſeldom regards the Violation of private Property, where the ſmalleſt Pretext may be given, or can be deviſed.

Further, that a Reſource may be prepared for the Company in *England* to anſwer Drafts, the Board have determined to add to the preſent Inveſtment, by purchaſing of Individuals for Bonds at 8 per Cent. and One Year's Credit, by which an increaſed Advantage will accrue to the Company in Trade from *Bengal* to *England*.

And in this Place, every Member of the Board cannot help ſuggeſting, that had not the Fortunes of Individuals been forced into the Treaſury of Foreign Nations, by ſhutting our own, the Company might at this Time have been Maſters of a much larger Proportion of this Trade; immenſe Sums might have been ſaved to theſe Provinces, our Neighbours ſtill remain in a State of Indigence and Obſcurity, and their Trade calculated to enrich the Country, inſtead of being ſupported by our own Money.

Finally, as the Board have adopted the Plan of Remittances, from the fulleſt Conviction themſelves of its being neceſſary for the Proſperity of the Company and theſe Provinces, and the ſevereſt Blow that can be given to the French Power and Policy, they cannot doubt but the Court of Directors will alſo approve of the following Reſolutions, ſince there is ſo great a Saving in the Point of Time, and every Meaſure, which could poſſibly tend to the Intereſt and Convenience of the Company, has been maturely weighed.

1ſt. That public Notice be given, That the Board will receive all Monies tendered into the Company's Treaſury, from this Day to the 1ſt Day of November 1770, and, at the Option of the Proprietors, either grant Intereſt Notes, payable in One Year, or engage to give Receipts for ſuch Sums as are paid in, for Bills to be granted by the firſt Ship to be diſpatched after the 22d November 1770, which Receipts are to bear an Intereſt at the Rate of 8 per Cent. per Annum until the Bills are granted.

2dly. That Three Set of Bills be drawn, each Set for One Third of the Sum paid in. The Firſt Set to become payable at Three hundred and Sixty-five Days Sight, the Second Set at Seven hundred and Thirty Days Sight, and the Third Set at One thouſand and Ninety-five Days Sight. Theſe Bills to bear an Intereſt at 3 per Cent. per Annum, from Ninety Days Sight to the Day of Payment. The Exchange to be at 2 *s.* 3 *d.* per Current Rupee to Company's Servants, Civil and Military; and 2 *s.* 2½ *d.* to Free Merchants, and all others.

H. Verelſt,
John Cartier,
Claud Ruſſell,
Thos Rumbold,
Charles Floyer,
F. Hare.

APPENDIX, N° 5.

Extract of a Letter from Mr. *Bourchier* and Council to the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, and the Gentlemen of the Select Committee at *Fort William*, dated 1ſt March 1769.

Gentlemen,

OUR laſt Letter to you was dated the 28th of January; in which we gave you a Summary of the then late Occurences in the Courſe of the War, and informed you, that we had wrote to *Hyder* on the Subject of Peace; that we had received an Anſwer from him, expreſſing his Deſire to be on Terms of Friendſhip with us; that we had in conſequence propoſed to him a Ceſſation of Hoſtilities, to facilitate the Negotiations; that we accepted his Anſwer, and ſhould give you the earlieſt Notice of the Iſſue.

If we have delayed thus long to adviſe you of what has further paſſed on this Subject, it is becauſe we have ourſelves been in Suſpence, and could form no Judgment of his real Intentions.

The Truce we propoſed for 40 Days, and that, during the Negotiation, the Two Armies ſhould take certain Poſitions, *Hyder*'s at *Abtour*, and ours at *Tagadurgam*; to both which he objected, propoſing, inſtead of the Places we had named, that his Army ſhould lie at *Wandewaſh*, and ours at *Conjevaram*, and promiſed to ceaſe Hoſtilities for Seven Days, in which Time he might receive our Anſwer: Notwithſtanding which Promiſe, his Detachments of Horſe never ceaſed to burn the Villages, and ruin the Country. We could by no Means conſent to the Stations he propoſed, as the Poſition he choſe for himſelf placed him in the Heart of the Country, from whence, by the ſuperior Celerity of his Motions, he might be in the Bounds of *Madraſs*, at *Arcot*, or *Cuddalore*, before our Army could reach either. We therefore defired Colonel *Smith* to watch his Motions, and to prevent, if poſſible, his getting to the Northward of him—and we again renewed our Propoſal of *Abtour* and *Tagadurgam*; and having appointed Mr. *Andrews* to proceed to him, in order to communicate our Propoſal, and to ſettle with him the Terms of Peace, we deſired, that he would ſend a Cowle for him to proceed and return in Safety. As we could not agree on the Poſition of the Armies, they have been conſtantly in Motion, ours watching his main Body, and endeavouring

touring to come up with it, without ever having been able to approach nearer than a Day's March, and *Hyder* moving from Place to Place as we advanced, and detaching Parties to burn the Villages, deſtroy the Crops on the Ground, drive off the Cattle, and ruin and deſtroy whatever could be deſtroyed. This Scene ſo much retarded the Intercourſe of Letters, that much Time was loſt before a Cowle could reach Mr. *Andrews*, who, upon Receipt of it, proceeded to *Hyder's* Camp, and after ſome Conferences, returned hither with the Articles propoſed by *Hyder*, by which, and what he expreſſed in Converſation with Mr. *Andrews*, we are inclined to think he is deſirous of Peace with the Company, but that his Inveteracy againſt the Nabob will probably be a Bar to it. We encloſe a Copy of his Articles, and our Reply. The Articles which we reject principally regard the Nabob, and are ſo diſhonourable that there ſeemed to be no room for Heſitation.—Our Anſwer was diſpatched Yeſterday, and the Reſult, we have the greateſt Reaſon to believe, will be the Continuance of the War.—You will be pleaſed to obſerve, that in one Article he demands the Reſtitution of Two Ships belonging to him, which have been ſeized at *Bengal*, of which we are quite ignorant; and requeſt you will pleaſe to give us all neceſſary Information on this Subject. From the utmoſt Efforts that have hitherto been made on our Part, it is evident to Demonſtration, that had we four Times our Force in Infantry, it would not be poſſible to prevent him from deſtroying the Country. We have therefore nothing to expect, but the ſame Devaſtations in the other Parts of the *Carnatic*, that have already been made in the South, ſhould the War continue, unleſs a Body of Cavalry could be aſſembled ſufficient to oppoſe him. Our great Misfortune that has attended us has been, that we have never known, for a long time paſt, with any Degree of Certainty, what Supplies of Money we could depend on, for more than Three Months of our ordinary Charges, and this has all along deterred us from attempting to raiſe a Body of Cavalry, becauſe it was plain that our whole Means would be exhauſted before we could bring them to act. Had the Nabob, before it was too late, exerted his utmoſt Powers, it might have been effected; and this, amongſt a Thouſand others, is a ſtriking Proof of a divided Power.—You have aſſured us from Time to Time of every Support in your Power, but you have never been able to inform us what we might depend on for any Length of Time beforehand. 'Tis true, we have received from you upon the whole much more than we had any Reaſon to expect from the Circumſtances of your Affairs; and at this Time, conſident as we are that you have done, and will do, all that you can, we do not know that we ſhall receive any further Supplies, and cannot flatter ourſelves with Hopes of much. Upon Receipt therefore of *Hyder's* Propoſals, this was our Situation,

In the Treaſury —	Pag^{s}	180,000
Due from the Nabob on Account of his January Kiſt —		50,000
He has promiſed to pay by the End of March — —		100,000
D^{o} End of April — —		100,000
	Pag^{s}	430,000

There remains a Hope of ſomething more from you, beyond which we know not of any Reſource. We have already borrowed, from Individuals here, to the Amount of Eight Lacks of Pagodas and upwards, and our Credit we believe will go no further, or rather, the Purſes of individuals are exhauſted. Suppoſing the Nabob to make good his promiſed Payments, which he aſſures us he will, then we may aſſure ourſelves of the Means of keeping the Field Three Months longer; at the End of which we ſhould not have many Pagodas left; and we can ſee no Reaſon to expect an End to the War in that Time, if the Enemy ſhould refuſe all Terms of Accommodation, unleſs we could procure a Body of Cavalry; and this brought us again to the ſame Point of Diſtreſs we have ever been in, from whence to procure them, and how far to pay them. The Nabob, now ſeeing his dangerous Situation, informed us that he had, with the Aſſiſtance of *Morarow*, been conſidering of the Means of procuring a Body of Cavalry; that he had ſtrong Aſſurances of being very ſhortly joined by Four thouſand good Horſe, upon Payment of Two Lacks of Rupees; that *Morarow* promiſed to complete his preſent Number to Three thouſand in Five and Twenty Days at furtheſt; that he had Fifteen hundred of his own Horſe, ready to take the Field upon Payment of their Arrears, which would amount to a Lack of Pagodas; that he could depend on about Five hundred Horſe from the Polygars, upon advancing them ſome Money. After proteſting to us that he was utterly unable to raiſe the Sums neceſſary for theſe Purpoſes, beſides paying us the Sums above-mentioned, upon our peremptorily inſiſting upon the Performance of his Engagements to us, he has undertaken to furniſh the Sums required, to put himſelf immediately at the Head of his own Cavalry, to aſſemble the reſt with all poſſible Expedition, and, in conjunction with our Forces, to make every poſſible Effort to drive the Enemy from the *Carnatic*. Upon this Plan reſts all our Hope. If it ſucceeds, we ſhall make the moſt of it; if it fail, we ſhall have no Choice. Our Troops muſt be drawn into Garriſon, for want of Money to keep the Field, and the Enemy, after having deſtroying every thing that can be deſtroyed, may poſſibly retire for want of Subſiſtance. If the Cavalry, which the Nabob has thus propoſed to collect, could really be aſſembled, we ſhould not doubt of driving the Enemy from the *Carnatic*; but we muſt ſay we are very doubtful of much the greater Part. Having thus given you a true Deſcription of our Situation and Proſpects, we have only to add, that, whatever may be the End, we are determined to exert every poſſible Effort to the laſt Extremity. You will forgive us, Gentlemen, if, feeling as we do the Difficulties we have ſtruggled with, and ſeeing the Diſtreſs which probably is approaching, with all its Conſequences, we offer for your Conſideration one Reflection on our Situation. You at preſent enjoy Peace and Tranquillity. Your Revenues are collected with ſome Difficulty, we underſtand, for want of Specie. If as faſt as they flow in, you advance for your Inveſtment, and if any Troubles ſhould ariſe in your Provinces, which, all things conſidered, does not ſeem very improbable, would not the Collection of your Revenues be impeded? and how far, without any Fund in Reſource, would your Abilities to ſupport a War extend? We know how preſſing our Superiors are at Home for an Extenſion of Inveſtment, and we know their Motives; but which is beſt, To put every Thing to the moſt dangerous Riſk, or to ſtop for a Time? To give theſe Reflections their full Force, permit us to add, that, conſidering the preſent Tendency of the Powers in *India*, the Poſſibility, perhaps Probability, of an European War within the Compaſs of a few Years, the various Preſſures on the Company at Home, which produce the moſt urgent Demands on the ſeveral Preſidencies Abroad, the Company's Poſſeſſions ſeem to us to totter on a very unſtable and precarious Foundation, and, without a great Change in Syſtem, the whole is in Danger of being loſt to the Nation, for want of a prudent Reſerve of Funds, to which Recourſe may be had in time of Need, not for want of Military Strength—This was the Rock on which the French were wrecked the laſt War. We beg to be favoured with your Sentiments on this Subject.

APPENDIX, N° 6.

Extract of the additional ſeparate Letter from *Fort St. George*, dated 8th March 1769.

Par. 3d. THE Third Cauſe of the Protraction of this War, has been our Apprehenſion of wanting Money. We ſay Apprehenſion, becauſe we have not to this Time been in actual Want; but ſuch has been our Situation, during the greateſt Part of this War, that we have never been able to calculate a reaſonable Dependance on more than Three or Four Months of our ordinary Expences. We have ſeen very plainly, for ſome time paſt, that nothing could inſure us Succeſs, but a Body of Cavalry that could be depended on; and it is certain, in raiſing and collecting ſuch a Body, that our known Reſources muſt have been exhauſted before we could bring them into the Field to any Purpoſe; now that we are drove to the laſt Extremity, and that the Nabob ſees his Danger, he has engaged to procure both the Cavalry and the Means, as has already been taken Notice of in our Addreſs of this Date, and on his Performance reſt all our Hopes; but we are ſorry to ſay, that in this, as in all his other Undertakings, we have our Doubts. Had we not received from *Bengal* very large Supplies of Money, far beyond our Expectation, we muſt long ago have ſunk under the Burthen of this War, to the Charges of which the ordinary Revenues are very inadequate. Since then it is evident, that even thoſe Revenues are, in Time of War, very precarious, and by the Ravage of a few Horſe, may, in a great Meaſure, fail: Since it is equally certain (at leaſt we believe ſo) that *Bengal* may be as liable to this Misfortune as the *Coaſt*: We hope your Honours will not think us too preſumiug, if we humbly offer to your Conſideration the fatal Conſequences that may attend your Poſſeſſions in *India*, if a ſufficient Fund be not raiſed, and always kept in Reſerve, at each of your Preſidencies, to anſwer the extraordinary Charges of War, in caſe the ordinary Revenues ſhould fail. We foreſee the great Diſtreſs that muſt attend your Affairs at Home, ſhould your Inveſtment be ſtopped, or even curtailed, in order to form ſuch Reſerves; but, in our humble Opinion, the queſtion is, whether it were better to do ſo, or to expoſe the whole to the moſt dangerous Riſque? upon which Subject we earneſtly requeſt your full and clear Sentiments and Orders.

APPENDIX, N° 7.

Extract of the *Fort William* Conſultations, in the Secret Department.

The 7th Auguſt 1769.

At a Conſultation; PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier, Eſquire,
Brigadier General *Smith*,
James Alexander, Eſquire,
Claud Ruſſell, Eſquire,
Charles Floyer, Eſquire.

THE Board renewing their Deliberations on the Subject propoſed by the Preſident, in his Minute delivered in the 2d May, relative to a Fund of Money being laid up for any future Exigencies, are agreed not only on the Expediency, but the Neceſſity, of the Meaſure, and reſolve to adopt it as ſoon as they have it in their Power; for the more they reflect on the fatal Conſequences of an empty Treaſury, in the Event of Troubles, either in theſe Provinces or upon the *Coaſt*, where their only Dependance is on Supplies from *Bengal*, the more they are convinced it is high time to guard againſt ſuch Conſequences, by timely appropriating Annually a certain Sum of the Surplus Revenue, until we have a Crore in the Treaſury, never to be touched but in Time of Neceſſity, when the Ravages of an Enemy may put a Stop to the Collections of the Revenue, as was lately experienced in the *Carnatic*, and which ever muſt be the Caſe, when the invading Power truſts ſolely to the Cavalry.

But in order to aſcertain the Sum to be thus Annually laid aſide, it is neceſſary to take a Review of our Reſources and Diſburſements, ſince our being in Poſſeſſion of the Dewannee; by which it appears, that the Exceſs of the Revenue, after ſupplying all fixed Expences, though it amounted to a very large Sum, hath been entirely ſwallowed up in Remittances to *China*, to the other Preſidencies, and in our own Inveſtment, which hath been conſtantly increaſing: While therefore we continue to purſue the ſame Syſtem, the preſent Object of a Fund can never be accompliſhed. The Reſolution of the Board, indeed, for withholding further Remittances to *China*, will leave a Balance of 24 Lacks; but this will not be immediately felt, until the Navy and Donation Monies, Bond Debts, and other Claims, are all diſcharged; and as the Supplies to the other Preſidencies cannot be diſpenſed with, though they may not now be ſo conſiderable, the only ſure Means left is curtailing the Inveſtment for Two or Three Years; a Meaſure, as it is only to be juſtified by Neceſſity, ſo they hope it will meet with the Approbation of the Court of Directors.

Agreed therefore, That the Inveſtment for next Year ſhall not exceed 45 Lacks, including what may be left in the Warehouſe after the Diſpatch of the Ships of this Seaſon; and that the Proviſion of next Year's Inveſtment be made in the following Proportions,

Calcutta	—	1600000
Coſſimbuzar	—	1250000
Dacca	—	550000
Chittagong	—	700000
Patna	—	300000
Midnapore	—	100000
		4500000

as the Proportion of Coarſe and Fine Goods will be the better calculated for the Purpoſe of Tonnage, conſidering the Quantities we may poſſibly have in Hand; and

Reſolved, That whatever may be the Surplus of the Revenue be appropriated for this Fund.

H. Verelſt,
John Cartier,
Claud Ruſſell,
Charles Floyer.

APPENDIX, N° 8.

The 17th October 1769.

At a Conſultation; PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier, Eſquire,
Brigadier General *Smith*,
Richard Becher, Eſquire,
James Alexander, Eſquire,
Claud Ruſſell, Eſquire,
Thomas Rumbold, Eſquire,
Charles Floyer, Eſquire.

THE Preſident adminiſtered the Oath of Secrecy to Mr. *Rumbold*; and he accordingly took his Seat at the Board.

The Committee lay before the Board the following Copy of a Letter from the Court of Directors:

To the Governor, and the reſt of the Select Committee, at *Fort William*, in *Bengal*.

We, the Secret Committee of the *Eaſt India* Company, having lately received undoubted Intelligence, that, in Addition to the Strength the French already have at their Iſlands and Settlements in the *Eaſt Indies*, they are now ſending out a very large Body of Troops, conſiſting of near Two thouſand Men, well officered; and that they have other Meaſures in Agitation; from whence it may be apprehended, they have Deſigns inconſiſtent with the Tranquillity we wiſh to maintain in *India*: We therefore give you this timely Notice thereof, and ſtrongly recommend it to you, to be moſt vigilantly on your guard againſt any Deſigns the French may have in Contemplation againſt our Poſſeſſions; and to take every poſſible Precaution to render them ineffectual. To this End, ſpare no Expence in obtaining the beſt Intelligence you can of the Number of Forces the French have in all Parts of *India*, and of the Works they are conſtructing at their different Settlements; of which you are by no Means to fail in giving us the moſt ſpeedy and diſtinct Account, by every Conveyance, as well by Land as Sea. You are alſo to be particularly attentive to their political Tranſactions, and leave no Means uneſſayed to baffle all their Intrigues with the Country Powers, which may have the Diſturbance or Attack of our Poſſeſſions for their Object.

Being further informed, That a Mr. *Rous* or *Roche*, formerly a German Officer, has carried Six hundred Men, German and French, to the Settlement they have eſtabliſhed, and are fortifying, at *Saint Mary*'s at *Madagaſcar*, with which he has diſciplined upwards of Fifteen hundred Natives of that Iſland, whoſe Number daily increaſes, and whence the French hope to draw conſiderable Strength; alſo, that about Eighteen Months ſince, one Mr. *Lamotte*, who had been in the Pruſſian Service, but lately in *Soubiſe*'s Regiment of Light Horſe, a young Man of diſtinguiſhed Abilities, proceeded to *India* to negotiate with the Eaſtern Princes, and that he is to be furniſhed with Money from the Crown of *France*—with reſpect to the former Account, we would have you by all Means endeavour to come at a true Knowledge thereof, and at the ſame Time obtain a perfect State of the Situation of the French at their Iſlands, in reſpect to Men, Ships, and Stores, of which you are, as before directed, to make us as ſpeedily acquainted as poſſible; and as to the latter, if that Officer appears on your Side of *India*, be very watchful of his Steps and Connections, uſing every juſtifiable Meaſure to counteract and overturn his Negotiations.

From the foregoing Account, it is beyond Doubt, that the French are endeavouring to recover their Power and Influence in the *Eaſt Indies*; it will therefore be your indiſpenſable Duty, in concert with our other Preſidencies, with whom you are to keep a conſtant Correſpondence on this Subject, to check their Deſigns and Operations in the Beginning; making a general Rule, without an Exception, moſt cautiouſly to avoid any the ſlighteſt Imputation of being the Aggreſſors; and as we have ſo effectually ſupplied our Settlements with Recruits, as to complete, and even exceed, their reſpective Eſtabliſhments, if either of them ſhall, at any Time, be in Danger, the others are, according to the poſitive and repeated Orders in the general Advices, to make a common Cauſe of it, and, ſetting all Excuſes apart, to afford the moſt vigorous Aſſiſtance that the Exigency of the Caſe ſhall require; and you will be held highly anſwerable for a Diſobedience of thoſe Orders.

We are
Your loving Friends,
(Signed) *H. Crabb Boulton*,
G. Colebrooke,
John Harriſon,
J. Purling,
Pere. Cuſt,
Fred^k Pigau,
Robt Jones.

East India Houſe, the 1ſt April 1769.

A true Copy.
(Signed) *S. Lewis*,
Aſſiſtant Secretary Select Committee.

The Preſident begs leave to lay before the Board the following Minute:

When General *Smith* made a Tender of Three Lacks to be remitted through the Company's Caſh, I did not heſitate to ſtand ſingle in my Opinion, for not only accepting it, but opening your Treaſury Doors. We have ſufficiently experienced, in a very few Years, how impolitical thoſe Meaſures were, which turned the Channel of the Remittances into the Hands of Foreign Nations; nor ſhall I now ſcruple to declare, that, whatever Advances our Neighbours the French have made in Strength, Commerce, and Reputation, ſince their Reeſtabliſhment in *India*, that is the Cauſe; for otherwiſe their Trade could never have ſtruggled againſt the Superiority of our Situation, but from obvious Cauſes muſt ſhortly have become a Burthen to its Poſſeſſors: Inſtead of this, we have the Mortification to behold them daily increaſing in Opulence, and even meditating Deſigns againſt us. I do not apprehend any immediate Projects; but they are formidable in Proſpect. The ſame Cauſe which has raiſed them to their preſent Height, muſt continue to aggrandize them, and impoveriſh us. Sums, to the Amount of 46 Lacks, have been this Year drawn upon our Settlement in their Favour; a Circumſtance ſo diſtreſsful to Individuals, that it ſeems to haſten the Calamity which has already alarmed us, and which we have employed ſo much Pains to prevent; a general Stagnation of Trade, from an abſolute Failure of Specie. The Court of Directors have, in the Diſpatches before us, confirmed the Advices which were the Foundation of our late Proceedings, and directed us to ſpare no Expence in procuring Intelligence, and counteracting their Intrigues. But as it would be vain and prepoſterous to buſy ourſelves in lopping the Branches, whilſt it is in our Power to ſtrike at the Root, I propoſe that the Advices which we have now received, together with the moſt effectual Methods to reduce and depreſs the Growth of the French Power, and the beſt Expedients for

for raiſing a Fund for our own Exigencies, be taken into our immediate and ſerious Conſideration.

Signed,
H. Verelſt.

As this is a Subject which requires more mature Conſideration, and cannot be fully diſcuſſed at this Meeting, Agreed, It be taken into further Conſideration on Monday next.

John Cartier,
Claud Ruſſell,
Charles Floyer.

APPENDIX in N° 9 (1).

Extract of a Letter from Lord *Clive*, Preſident at *Bengal*, to the Court, 30 September 1765.

Par. 13. Your Revenues, by means of this new Acquiſition, will, as near as I can judge, not fall far ſhort for the enſuing Year of 250 Lacks of *Sicca* Rupees, including your former Poſſeſſions of *Burdwan*, &c.; hereafter they will at leaſt amount to 20 or 30 Lacks more. Your Civil and Military Expences, in Time of Peace, can never exceed 60 Lacks of Rupees. The Nabob's Allowances are already reduced to 42 Lacks, and the Tribute to the King is fixed to 26; ſo that there will be remaining a clear Gain to the Company of 122 Lacks of *Sicca* Rupees, or £. 1,650,900. Sterling, which will defray all the Expence of the Inveſtment, furniſh the Whole of the *China* Treaſure, anſwer the Demands of all your other Settlements in *India*, and leave a conſiderable Balance in your Treaſury; beſides, in Time of War, when the Country may be ſubject to the Incurſions of Bodies of Cavalry, we ſhall, notwithſtanding, be able to collect a ſufficient Sum for our Civil and Military Exigencies, and likewiſe for our Inveſtments, becauſe a very rich Part of the *Bengal* and *Babar* Dominions are ſituated to the Eaſtward of the *Ganges*, where we can never be invaded. What I have given you, is a real, not imaginary, State of your Revenues, and you may be aſſured they will not fall ſhort of my Computation.

APPENDIX in N° 9 (2).

Extract of General Letter from *Fort William*, 31 January 1766.

Par. 3. The ſeveral Statements that go Numbers in our Packet, ſhew clearly the Amount of Revenues to be collected this Year into the Treaſury, excluſive of thoſe iſſuing from the Provinces of *Burdwan*, *Midnapore*, and *Chittagong*, the *Calcutta* Lands, and all your former Poſſeſſions. At preſent they ſtand incumbered with a Variety of ſuperfluous Charges, which we hope to reduce when we come to adjuſt the Collections of the enſuing Year: But we thought it adviſeable to avoid introducing Innovations, which might create Diſguſt and Diſſatisfaction, at ſo early a Period of our Government. The next Balance, amounting to 212 Lacks of *Sicca* Rupees, or 2,862,000 Pounds Sterling, will be the more readily paid, that the Miniſters and Officers of the Government can have nothing to plead in Excuſe for Deficiencies; and we have Reaſon to believe it will not fall greatly ſhort of the ſtated Amount. This Balance is abundantly ſufficient to ſupply your *China* Trade, providing for our own Inveſtment, and defraying all the Expences of your Civil and Military Eſtabliſhment. Whatever Surplus may remain in the Treaſury, after the Stipends to the King and Nabob are diſcharged, and all other more immediate Demands are anſwered; this, together with the Revenues of *Burdwan*, &c. ſhall then be applied to relieve the Wants of the other Preſidencies, to pay off your Bonds, and to ſuch other Purpoſes as may appear to us moſt conducive to your Intereſt.

APPENDIX in N° 9 (3).

Extract of Letter from the Right honourable Lord *Clive*, Preſident and Governor of *Bengal*, 1 February 1766.

Par. 19. Permit me now to acquaint you, at the ſame Time, that I think ſome Apology for my own Ignorance neceſſary, that neither myſelf nor any one of the Council have known the true State of your Bond Debts; at leaſt Mr. *Sumner*, when he was aſked the Queſtion by me, declared that he did not. We always underſtood that your Bond Debts were not conſiderable; but, to my very great Surprize, upon balancing the Treaſury Books, I find them to be much greater than I could poſſibly have imagined.—Such a Diſcovery may give Occaſion for evil-minded People to accuſe us of Imprudence, in not drawing upon you to the Amount of at leaſt the 24 Lacks ſent to *China*. I would not have made ſuch public Mention of this Matter, were I not certain that no Inconvenience could ariſe to your Affairs from it. If theſe Provinces remain in Peace, as in all human Probability they will, I ſtake my Honour and Reputation to you, that by this Time Twelve Months, if neceſſary, the Whole of your Bond Debt ſhall be diſcharged; your Civil and Military Expences ſhall be defrayed; 50 Lacks ſhall be advanced for your Inveſtment, if Goods to that Amount can be provided; 24 Lacks ſhall again be ſent to *China*; and every Bill drawn upon us by the different Preſidencies in *India* ſhall be duly honoured.—I do not aſſert this without Conſideration; I aſſert it from the Knowledge I have of your Revenues; and if any Man has contradicted me in his private Letters, I deſire only to be judged by the Event.

APPENDIX in N° 9 (4).

Extract of General Letter from *Fort William*, 28th November 1766.

Par. 118. The conſiderable Receipts of Caſh from the Revenues you now enjoy have already enabled us to pay off many of your Bonds, and to reſolve to diſcharge the Whole as they become due, except in ſome particular Caſes, where the Dependance and Support of the Parties is from the Intereſt of ſmall Sums in your Caſh, which we have permitted to remain till the laſt Payments, or until your Pleaſure can be known.

APPENDIX in N° 9 (5).

Extract of General Letter from *Fort William*, 5 December 1766.

Par. 17. The large Inveſtments which we are now enabled to ſend Home by means of the Supplies we remit to *China*, and the Cargoes from hence, render the Revenues of this Country an Object of the utmoſt Importance, not only to the Company but to the Britiſh Nation.—As theſe are the only Means we can at preſent deviſe, whereby you can enjoy the full Fruits of His Majeſty's Royal grant of the Dewannee, we ſhall continue to exert our utmoſt Endeavours to extend the Inveſtment every Year; and we propoſe continuing to ſupply the *China* Market with Money until your Prohibition to the contrary ſhall arrive, or Advice from the Supra Cargoes that they have a Superfluity in their Hands. Inconveniencies will undoubtedly attend this Annual Exportation of Treaſure; but when we reflect upon the great Addition already made to the Current Specie of that Country by the Gold Coinage, and likewiſe, that even ſhould your Sales fall, yet will every Increaſe of your Inveſtment prove ſo much actual Money remitted to your Coffers, we are inclined to believe this the moſt eligible Syſtem that can be purſued at preſent. We are farther to conſider, that whilſt Foreign Nations are providing their Inveſtments with Money borrowed

at a high Premium, you are only ſending Home in Goods the Surplus of an immenſe Revenue, which may truly be regarded as ſo much clear gain to the Company and to the Nation.

APPENDIX in N° 9 (6).

Extract of General Letter from *Fort William*, 20 January 1767.

Par. 15. Previous to your Orders, we had begun upon diſcharging your Bond Debt, which is now reduced to Current Rupees Thirty-three Lacks Thirty-one thouſand Five hundred and Twenty-nine, and Two Annas, and we ſhall continue to do ſo, leaving ſuch only as may appear to be the ſole Fund of Support of old Inhabitants and diſtreſſed Widows and Orphans, which is not now an Object for the Company, compared with the Relief it affords.

APPENDIX in N° 9 (7).

Extract of General Letter from *Fort William*, March 30, 1767.

Par. 24. We continue to pay off your Debt at Intereſt as the Bonds become due, and have the Pleaſure to inform you, that we have already paid off to the Amount of Fifty-five Lacks; and there remains about Twenty Lacks.

Par. 42. The Gentlemen of *Bombay* having ſent us Extracts of your Letter to them of the 12th September, received over Land, via *Buſſora*; we obſerve with Pleaſure, that Eight Ships are taken up this Seaſon for the *Coaſt* and *Bay*; for with the Goods now on hand, and the large Inveſtment we have Reaſon to expect, we ſhall at leaſt require Six of them; and this we have already adviſed the Two Preſidencies of, that the earlieſt Meaſures may be concerted for ſupplying our ſeveral Occaſions.

APPENDIX in N° 9 (8).

Extract of the General Letter from *Bengal*, dated 14th September 1767.

Par. 55. At a Time when we imagined your Debt at Intereſt had been happily reduced to little more than Eight Lacks of Rupees, including ſome particular Indulgencies granted to Orphans and Widows, of keeping their Money in your Caſh, until your Pleaſure could be known, we directed the Sub-Accomptant to balance the Books of the Debt at Intereſt, and to lay before us a Statement, ſpecifying the Particulars of each Note, with the Names of the Proprietors; when, to our great Aſtoniſhment, the Balance of your Debt amounted, inſtead of Eight Lacks, to no leſs a Sum than Thirty-one Lacks Eighty-four thouſand Eight hundred and Sixty-nine Rupees, Nine Annas, and Nine Pice, making a Difference, betwixt the Two Sums, of Twenty-three Lacks Sixty-eight thouſand Five hundred and Ninety-one Rupees, Eight Annas, and Nine Pice. To inveſtigate the Cauſe of ſo great Inattention, we appointed a Committee, conſiſting of Meſſrs. *Recher*, *Alexander*, and *Floyer*, to inſpect into the Books. From them we are informed, that on the Diſpatch of every Ship a Statement is delivered from the Treaſury Office to the Sub-Accomptant, of all Monies received and paid on Account of the Debt at Intereſt, among which Payments have been erroneouſly inſerted, the Intereſt paid upon all Bonds, inſtead of its being carried under a ſeparate Head of Account Intereſt; and conſequently the Intereſt and Principal of the Bonds paid off has ever been deducted from the Principal Sum of the Debt at Intereſt: That this Method has been purſued ever ſince the Capture of *Calcutta*, although the General Books have been right: For upon extracting from the General Books the whole Amount of Intereſt paid ſince that Time, it anſwers to the Difference before-mentioned, of Twenty-three Lacks Sixty-eight thouſand Five hundred and Ninety-one Rupees, Eight Annas, and Nine Pice, within the Sum of Ten thouſand Four hundred and Thirty-nine Rupees, Fourteen Annas, which they cannot otherwiſe account for, than by ſuppoſing that an erroneous Statement has been made out at ſome Diſpatch before the Year 1762, which they cannot point out, as there are no Copies to refer to before that Time. For your more particular Information, the Report of theſe Gentlemen comes a Number in the Packet. As this Piece of Neglect and Error has only been tranſmitted to you in our General Letter, where we mentioned the Balance of the Debt at Intereſt, and as the Books ſent you Home have been right, we flatter ourſelves that it has not been materially prejudicial to your Affairs.

APPENDIX in N° 9 (9).

Extract of General Letter from *Fort William*, 22 February 1768.

Par. 10. The Debt at Intereſt now amounts to Current Rupees Twenty-one Lacks Sixty-four thouſand Five hundred and Twenty-ſeven, Six Annas (21,64,527. 6.) of which we have only allowed Current Rupees Ten Lacks Seventeen thouſand Six hundred and Seventy-nine, Three Annas, Nine Pice, (10,17,679. 3. 9.) to remain at Intereſt on particular Indulgence from a Regard to Circumſtances; viz.

Lord *Clive*'s Fund for Invalids and Military.

1 Bond	3,31,500		
1 D°	2,32,000		
1 D°	16,500		
1 D°	3,48,000		
		9,28,000	
Charity Stock		32,686	1 3
Mrs. *Frances Watts*' Two Notes.			
1 Note	24,840		
D° D°	21,600		
		46,440	
Ruſſell Skinner, Account *Mary Rowland*		3,330	
Thomas Pearſon and *Iſaac Sage*, Account the Eſtate of Enſign *Seal*		3,373	
Ruſſell Skinner, Account *Mary Bradley*		3,850	2 6
		10,17,679	3 9

The remaining 11,46,848, is immediately to be paid off, otherwiſe it ſhall be wrote on to to the Head of Depoſits and Receipts, given in lieu of the Bonds which are now recalled by public Intimation.

APPENDIX in N° 9 (10).

Extract of the Select Committee's Proceedings at *Fort William* in *Bengal*, dated 21ſt March 1769.

The Committee taking into ſerious Conſideration the Advices from *Madraſs*, cannot but with the deepeſt Concern obſerve the very critical and dangerous Situation of the Company's Poſſeſſions in the *Carnatic*, and the approaching Evils which that Adminiſtration has juſt Reaſon to apprehend, if a Peace is not ſpeedily and honourably concluded with *Hyder Ally*, or if they do not receive the Aſſiſtance from *Bengal*, which alone can enable them to continue the War with a Probability of Succeſs.—And that this Committee may form a Judgment of the Succours which can be granted for that Purpoſe, they now proceed to a Calculate of the Receipts and Diſburſements of this Preſidency for the Space of Twelve Months.

From the Revenues of Soubar *Bengal* they compute may be collected about *Sicca* Rupees	1,50,00,000	C R^{s} 1,74,00,000
From Subah *Babar*, after making the Deductions propoſed by Mr. *Rumbold*	50,00,000	50,00,000
		C R^{s} 2,29,50,000
From the Province of *Burdwan*, *Sicca* Rupees	36,00,000	41,76,000
Midnapore		10,00,000
Chittagong		5,50,000
Calcutta Lands, and Company's Cuſtoms, *Sicca* Rupees	15,00,000	17,40,000
Imports		10,00,000
Balance in the Treaſury on the 20th Inſtant		22,07,111
		C R^{s} 3,36,23,111

Suppoſed Diſburſements.

Of the Preſidency		C R^{s} 1,20,00,000
Inveſtment		70,00,000
Tribute to His Majeſty, *Sicca* Rupees	26,00,000	30,16,000
Allowance to the Nabob and his Miniſters	44,00,000	51,04,000
Remittance to *Madraſs* on the *Thames*		4,42,000
		2,75,62,000
Total Receipts		C R^{s} 3,36,23,111
Total Diſburſements		2,75,62,000
	Balance	60,61,111

It appearing from the foregoing Eſtimates, that the Balance which may remain at the End of a Year, after all Diſburſements are made, will be too inconſiderable to admit of ſufficient Remittances being made in Specie to *Madraſs* for the Support of the War, without depriving this Settlement of its neceſſary Reſources againſt ſome future Time of Danger or Emergency; the Committee are unanimouſly of Opinion, that to enable the *Madraſs* Preſidency to carry on the War with *Hyder Ally*, in Defence of the Company's Territorial Poſſeſſions, a Reduction ſhould be made in the Diſburſements of this Settlement, ſo as to raiſe an Annual Fund of at leaſt Twenty-four Lacks of Rupees, to be appropriated to this Purpoſe alone.

And in order that the Gentlemen at *Fort Saint George* be aſcertained, without Loſs of Time, of the Reſources they may expect from this Preſidency, that by ſuch early Information the neceſſary Meaſures be in conſequence purſued in their Military Operations;

It is agreed to give them Aſſurances, that they may rely on this Preſidency for an Annual Sum of Twenty-four Lacks of Rupees, to commence from the Month of October next, on Condition that ſuch a Sum will actually be required for the Support of the War againſt *Hyder Ally*, and provided the Security of theſe Provinces ſhall not be endangered by ſo conſiderable a Remittance.

It is alſo agreed, to recommend to the Preſident and Council, to ſend a further Sum of Two Lacks of Rupees to *Madraſs*, on the *Experiment*, a Country Ship, under Diſpatch to that Port; and that the Gentlemen there be informed, it is the laſt Supply they can expect from hence, until October next.—And reſolved, That the following Letter be wrote to the Secret Department at *Fort Saint George*.

To the honourable *Charles Bourchier*, Eſquire, Preſident and Governor, *&c.* Members of the Secret Department, *Fort Saint George*.

Gentlemen,

We have now before us your Favour of the 1ſt Inſtant, the Propoſals of *Hyder Alley*, and your Replies to them.

With a moſt ſincere Concern do we perceive the very critical and truly diſtreſsful Situation of your Affairs in the *Carnatic*; nor can we expect from the Advices you have therein been pleaſed to tranſmit us, a very ſpeedy iſſue to your unwearied Labours in the Support of a long, dangerous, and expenſive War, until the Treaſuries of both Preſidencies ſhall be nearly exhauſted.—That you have long laboured under innumerable Inconveniencies we are not inſenſible; and we flatter ourſelves, you will do us the Juſtice to approve the many Efforts we have made to give Support to all your Operations; this is a Duty we deemed incumbent on us towards our honourable Employers. The ſame Principle ſtill actuates us to deviſe every poſſible Means which may conduce to your Security and the Welfare of their Poſſeſſions.

The Queſtion is not, What we have done; but what we can further do.

The very juſt and candid Expoſition of your preſent Situation, the many conſequent Evils with which you are threatened, and the Confidence you are pleaſed to repoſe

repoſe on the Continuance of our Support, have led us with Chearfulneſs to confine our preſent Deliberations on the Reſources which this ſinking and almoſt exhauſted Country can furniſh for your Relief.

Already have we informed you, that the Civil Diſburſements of this Preſidency, thoſe of the Military, the very great Increaſe of our Inveſtment, and the Remittances to all Parts of *India*, have abſorbed the Amount of our Annual Revenues; and have, for ſome Time paſt, reduced our Treaſury to the loweſt Ebb. This is the Period in which our Collections are at the higheſt Pitch; and it is with Difficulty, and the greateſt Œconomy, that we can preſerve a Balance in the Treaſury for ſome future Occaſion. The Occaſion, which we hoped was diſtant, now preſents itſelf in your Diſtreſs.

That we did not aſcertain the Supply of Money, with which you have at different Times been furniſhed, when we gave you Aſſurances of our warmeſt Support, proceeded from the Impoſſibility of ſuch a Meaſure, from the very precarious State of our Finances: We ſay Impoſſibility, becauſe it could not be done with Preciſion; and had we given you Hopes of receiving a larger Sum than our future Circumſtances could enable us to remit, it might poſſibly have been productive of Inconveniencies to our Operations, by cauſing a Diſappointment of the Plan you might have formed, in conſequence of the promiſed Supply: To avoid therefore a Circumſtance of ſuch evil Tendency, we could not but confine ourſelves to the ſtrongeſt Aſſurances of affording you our Aſſiſtance, from Time to Time, as the Situation of Affairs in this Part of *India* would admit of: One great Misfortune which you have laboured under is imputed to the Uncertainty of your Supplies of Money, as it deterred you from attempting to raiſe a Body of Cavalry: When the late Diſtreſſes of theſe Provinces, and more particularly our own precarious Situation, which ſo very lately preſented a Proſpect of a Rupture with the Nabob *Sujah ul Dowlah* are conſidered, we flatter ourſelves you will concur with us on the Impropriety, nay Impoſſibility, of our promiſing you any fixed Supply of Money: Little did you imagine, that Neceſſities would compel us to decreaſe the Inveſtment, which we have given our honourable Employers the greateſt Reaſon to expect from this Preſidency, in the enſuing Seaſon: But ſuch is the only Means we can deviſe for enabling us to grant you any effectual Aſſiſtance.

As you expect a Continuance of the War will be the Reſult of your Reply to *Hyder*'s Propoſals; and your Reſolution in conſequence, to increaſe your Military Expences, by the Addition of a Body of Cavalry, make it more than ever neceſſary you ſhould be informed of the Reſources to be expected from hence; we give it as our Opinion, that you may depend on being ſupplied from this Preſidency with an Annual Sum of Twenty-four Lacks of Rupees, to commence from the Month of October next, ſo long as it is to tend to the actual Support of the War you are at preſent engaged in (provided we are not compelled to enter into warlike Operations for the Security of theſe Provinces). And ſhould your future Neceſſities increaſe, it may be poſſible, by putting a Stop to our Inveſtments, to increaſe our Supplies to Thirty Lacks: At the ſame Time that we thus candidly offer our Opinion, on the Supplies you may expect from us in caſe of Need, we cannot but lament the very diſtreſſed State to which this Country muſt inevitably be reduced by ſuch conſiderable Exportation of its Specie.

By the eſtimated State of your Treaſury to the End of April, there appears a Sum of 4,30,000 Pagodas, which you inform us will enable you to ſupport an Army in the Field for the Term of Three Months: To this muſt be added the following Sums we have lately ſent you by different Conveyances, of which you were not apprized at the Time of your late Diſpatches.

	C. R.
On the *Madraſs Merchant*	3,00,000
St. Helena	4,00,000
Thames	4,42,000
And on the *Experiment*, under Diſpatch for your Preſidency, it is propoſed to ſend you 2,00,000, which will be the laſt Supply you are to expect from hence until the Month of October next	2,00,000
Making all together the further Sum of Rupees	13,42,000

which is about 160,000, inferior to that you have calculated for the Three Months Subſiſtance of your Army; ſo that we may hope, on the ſafe Arrival thereof, your Finances will enable you to ſupport the War until the Beginning of September next, independantly of other Reſources, which may ariſe from the Sales of your expected Imports; further Loans from Individuals reſiding under your Government; and a Poſſibility of the Nabob's making ſome further Payments on Account of the Revenues of the *Carnatic*.

There was no Embargo laid on Two Veſſels, ſaid to be the Property of *Hyder*, which imported here ſome Time ago, in order to prevent their tranſporting warlike Stores, which might have contributed to prolong the War; they afterwards proved to appertain to private Merchants; upon which, and the Proſpect which at firſt promiſed a ſpeedy Concluſion to the War againſt *Hyder Ally*, we permitted them to leave this Port, after having undergone the ſtricteſt Search.

We have before informed you, Gentlemen, that our principal Object, in bringing Matters to as ſpeedy a Concluſion as poſſible with *Janojee*, was to divert *Mhadaverow* from entering the *Carnatic*, to the Aſſiſtance of *Hyaer Ally*: The Advices lately tranſmitted to us from Colonel *Smith*, Copies of which we have the Pleaſure to incloſe for your Information, have for the preſent relieved us from Apprehenſions in that Quarter, ſince we find he has directed his Operations towards the Province of *Barar*, and ſeems ſeriouſly intent on cruſhing the Power and Influence of *Janojee*: We therefore think it highly impolitic at this Juncture to continue our Negotiations with this Chief, as his Fate muſt actually be decided long ere any of our Forces could reach him, even ſhould we think it neceſſary, as a Check on *Mhadaverow*'s growing Power, to march our Troops to his Aſſiſtance: If *Mhadaverow* ſhould prove unſucceſsful in his Attempt, and ſhould reſume his former Intentions of entering the *Carnatic*, it will then be Time enough to think ſeriouſly of a League with *Janojee*.

Permit us, Gentlemen, to take this Opportunity of teſtifying our moſt ſincere Satisfaction at the Plan you propoſed of a Fund for Exigencies in both Preſidencies; your Reaſons are ſtrong, clear, and convincing, and your Manner of communicating them equally candid, impartial, and friendly; ſuch a ſtriking Inſtance of Unanimity in our Sentiments, and mutual Confidence in our Councils, muſt have a very powerful Effect on the Minds of the Court of Directors, and impreſs that Conviction of the Unreaſonableneſs of their preſent Expectations, which the ſtrongeſt Repreſentation from this Preſidency alone might have proved ineffectual; to awaken your Judgment of the Precarioufneſs of our Collections in caſe of ſudden Diſturbances or Invaſions, and of even our preſent Difficulties in making them, from a want of Specie, is perfectly juſt and well founded; but how much more alarmed muſt you have been, had you been minutely acquainted with our particular Situation? had you known the low Ebb of our Treaſury, and the little Proſpect of its Improvement;—that the Trade of our Provinces was declining daily;—that public Penury was only equalled by private Diſtreſs;—and that, burthened with all theſe accumu-

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lated Calamities, we were conſtrained to hazard a dangerous War with the Vizier *Sujah ul Dowlah*, by inſiſting on his ſetting Bounds to his formidable Levies and military Preparations: And amidſt theſe our own Difficulties, how great an Aggravation was it to behold a large Proportion of the little remaining Specie running into the Hands of our natural Enemies the French, from the miſtaken Œconomy of the Court of Directors, in prohibiting all Remittances through their Caſh, without an abſolute Loſs of One-ninth of the Principal.—Yet this has been literally the Caſe; and at the very Time the Court of Directors were preſſing us for large Remittances, they were cutting off the only Means which could enable us to make them at all, without the moſt conſequential Riſk to their Affairs.

On the other hand, their ſole Proſpect of fulfilling their Agreement with Government was placed in the Supplies they were to receive from hence, either in Money or Goods, and the Alternative we had left, was to run all Hazards here, or incur inſuperable Difficulties to the Company, and certain Diſgrace to ourſelves at Home.—In this Dilemma we propoſed the former, and endeavoured to make the moſt ample Proviſion for the Company's Emergencies in Europe, by an Inveſtment to the Amount of near double their Agreement with Government. After, however, this utmoſt Exertion of our Endeavours, and after the inconteſtable Evidence we have tranſmitted to our honourable Maſters of the exaggerated Light in which their new acquired Advantages have been placed, and their preſent critical and precarious State, we cannot, in Juſtice to ourſelves or them, doubt their taking Meaſures accordingly; and having now ſecured their Credit for the preſent, we muſt begin to provide for the Safety of thoſe Poſſeſſions which are its immediate Baſis and Support. We ſhall propoſe to contract greatly our Inveſtment for this Year, and appropriate thoſe Sums for the Eſtabliſhment of a Fund for your and our own future Neceſſities.—Theſe Savings for this Year, together with a Reſerve, which we can in an Emergency make of ſome Arrears in the King's Tribute and Miniſters Allowance, will place us beyond any Danger we ſee any Proſpect of at preſent; and a Continuance of them, joined to ſuch wholeſome Regulations from Home as our joint Repreſentations may produce, will, we doubt not, in the Courſe of a few Years, much exceed the Reſources of any European Nation who might venture to attack us.

We are, &c.

Fort William, the 21ſt March 1769.

APPENDIX in N° 9, (11 and laſt.)

Extract of General Letter from *Fort William*, 28 March 1769.

Par. 3.—It affords us very peculiar Satisfaction, that we have been able to comply with your Deſire of having all your Ships returned the ſame Seaſon; and we beg leave to lay before you a Statement of the Cargoes ſent on each Ship, that you may ſee in one diſtinct and collective View the Amount of the Inveſtment we have provided:

On the *Valentine*	-	852600
Vereliſt	-	919400
Kent	-	900500
Queen	-	831400
Dutton	-	340814
Saliſbury	-	791200
Talbot	-	895100
Thames	-	452500
Shrewſbury	-	954900
CRs.		6631681.4

So ample a Proviſion, we flatter ourſelves, will anſwer your utmoſt Expectation; and we feel a very ſenſible Pleaſure, when we reflect on the Advantages you will derive therefrom, and the Conviction it will be to you, Gentlemen, that the utmoſt Attention has been paid to realize to you as much of your Eſtate as poſſible.

APPENDIX, N° 10.

Extract of Letter from Preſident *Verelſt*, at *Calcutta*, dated the 5th April 1769.

Par. 6. YET though we have little Reaſon for Fears from Abroad, the internal State of our Provinces is Matter of real Concern; and, unleſs provided for by ſpeedy and effectual Meaſures, they muſt moulder into Ruin of themſelves, without the Intervention of any Enemy. A little Attention to the Nature of the Riches of *Bengal*, and a Compariſon of the various Sources of Wealth or Diſtreſs in the former and preſent Syſtems of Government, will evince this beyond Diſpute: Though our Provinces afford no Gold, Silver, or precious Stones, yet the vaſt Variety and Abundance of the Produce of the Lands, and the Excellence of the Manufactures of the Inhabitants, leave them no great Occaſion for imported Commodities; and at the ſame Time invite Foreign Merchants to purchaſe and export theſe Goods and Manufactures from their ſuperior Cheapneſs and Quality. I have obſerved, that the Natives had Occaſion for few Foreign Commodities, either for Convenience or Luxury, and conſequently a very ſmall Proportion of their Trade could be carried on by Barter, and the reſt, only by giving Specie for Goods: The Extent alſo of this Traffic was prodigious, and beſides the large Inveſtments of the different European Nations, the *Bengal* Raw Silk, Cloths, &c. at a vaſt Amount, were diſperſed to the Weſt and North Inland, as far as *Guzerate*, *Cabore*, and even *Iſpahan*: In proportion therefore to this Diffuſion of Commerce, the Quantity of Specie in the Country neceſſarily increaſed, the Farmers and Workmen were enabled to anſwer the Demands of Government with Eaſe, by the Readineſs of their Sales, and every Extenſion of Induſtry at Home, or Trade Abroad, was a new Opening to, and Advance of, the general Opulence; from this View then of the State of Trade heretofore in theſe Provinces, and by ſetting the Sum of the Charges of Merchandize and other neceſſary Diſburſements againſt the Sum of the Imports, it will clearly follow, that the whole Amount of the Trade of the Provinces was a clear Gain to them, by an Exchange of their Produce for Bullion: How far the Imports and Exports balance each other you have ample Means of Conviction in your own Hands, by a Compariſon of your Export Goods and Bullion with your Factory Diſburſements and Homeward Inveſtments, till the Revolution in 1757; and if this ſhould prove ſo in your extenſive Commerce, the Circumſtances will hold much more ſtrongly in the Inland Trade of the Mogul

and

and *Guzerat* Merchants, who had the Duties of the Government to pay, and whoſe Goods were tranſported chiefly by an extenſive Land Carriage. If theſe Facts are admitted, we can be no longer at a Loſs for the Source of the prodigious ancient Riches of *Bengal*, as there flowed in every Year an Increaſe of Specie equal to the Amount of the Export Trade of the Country; and of the Immenſity of this we muſt conceive the moſt conſequential Idea, when we find from the Pickoutrah (or Cuſtom Office Books) at *Moorſhedabad*, that ſo late as *Aliverdy Cawn*'s Time, and after ſo many internal Revolutions and foreign Ravages, nearly the Value of 70 Lacks in raw Silk were entered there, excluſive of the European Inveſtments, which were not regiſtered in them, as being either Duty free or paying at *Houghly*.

Par. 7. Here then we trace the grand and true Fountain of the Wealth of theſe Soubahs, and the Splendor of their Nezims; but beſides this, there were alſo ſeveral collateral Streams, which ſerved in their Turns to feed and ſwell the principal one. The Advantages accruing from ſo beneficial a Commerce, enabled, as we have ſeen, the Farmer and Manufacturer to diſcharge their ſtipulated Revenue to their Prince, and theſe Revenues again did not center nor were ſunk in his Coffers, but returned through various Channels into the general Circulation; large Jaghires were granted to Men of noble Families or particular Favourites; whole Diſtricts were allotted to the other Branches of the reigning Family, at a Rate vaſtly below their real Value; large Armies of Horſe, &c. were maintained, either for Shew or Security, at an enormous Expence; and even the Luxury and Pomp ever cuſtomary among the Potentates of the Eaſt, contributed in ſome Degree, by encouraging a Spirit of Expence, and diſſipating large Sums among the People in general; which, if they had remained ſhut up in the Treaſury, would have been a Loſs to the Country, and of no preſent Advantage to the Proprietor. By theſe Means therefore, and the Advantage of Trade already mentioned, an extenſive and briſk Circulation of Specie was kept up every where; the Farmer was eaſy, the Artiſan encouraged, the Merchant enriched, and the Prince ſatisfied. It would not be eaſy, neither is it of any Importance in the preſent Enquiry, to aſcertain the preciſe Æra in which all theſe began to decline; but ſo far is certain, that the Decline was neither ſenſibly felt by the Country, nor perceptible to us, till after the Revolution in favour of *Meer Jaffier*. This threw ſo conſiderable Sums into the Hands of the Company, as to render their importing Bullion for their Inveſtments unneceſſary; and the large Fortunes obtained in conſequence by Individuals, who were precluded the Courſe of Remittance through your Caſh, filled the Treaſuries of Foreign Nations, in exchange for Bills on their reſpective Companies; ſo that ever ſince the Country came into our Poſſeſſion, they have been enabled to rival us in Trade in our own Territories with our own Money. The former Channels then of Opulence to the Country beginning to ſtagnate, it was left to be maintained by the old Stock of Specie, which for a Series of Years paſt, had flowed into it; and this, by a Variety of unforeſeen Events, ſunk more rapidly than in the ordinary Courſe of Things it might otherwiſe have done. The Elevation of *Meer Jaffier* was attended with Ruin to many of the principal Families dependant on the late reigning one, and much Confuſion and Interruption to the Trade of the Country Merchant, by advancing our Intereſt therein, in preference to their's. When a ſecond Revolution took place in favour of *Coſſim Ally Cawn*, he ſoon found the fatal Tendency of this ſuperior Influence; his Endeavours to put the other Merchants on ſomething of an equal Footing with us, produced continual Diſputes between his Officers and our Agents, and the Precarioufneſs of his Situation, with an Ambition of rendering himſelf ſpeedily independant, by a rapid Increaſe of military Strength and Finances, made him ſacrifice the moſt opulent Inhabitants to his Avarice, and drain the Country by every Severity of Exaction, to ſecure a Fund for his future Deſigns or Exigencies. From the beſt Authorities I have been able to obtain here, and from the faireſt Calculates, it ſeems probable, that *Coſſim Ally* was the Cauſe of a Loſs of near Five Crore of Rupees, in Jewels and Specie, to the Country; which he either expended in drawing *Shujah Dowla* to his Aſſiſtance, or which was ſeized by his new Ally, or carried off and ſecreted by him for his future Proviſion.—If we conſider that the Treaſures of the Nizamut were ſo low at his Acceſſion, that *Meer Jaffier* has been neceſſitated to cede large Diſtricts to us in lieu of Sums due, whilſt his own Troops were almoſt mutinous for want of their Pay and Arrears; and if to this we add, that *Coſſim* remained in quiet Poſſeſſion of his new Dignity no longer than Three Years; we muſt at once ſee that this immenſe Sum was levied immediately from the Provinces in this ſhort Interval, over and above his heavy current Expence; and be ſenſible how large a Proportion this vaſt Drawback muſt have borne to the Country's Capital of Specie. The Revolution of *Meer Jaffier*, and the Grant of the Dewannee to the Company by His Majeſty, rendered the freſh Imports of Bullion, either by us or Foreign Companies, leſs neceſſary to the Maintenance and Proſecution of Trade, from the ſame original Cauſe which had exiſted in 1757; and the increaſing Reſtrictions and Diſadvantages with which the free Trade of the native Guzeratte, or Mogul, was daily fettered and loaded, ſucceeding that Confuſion which daily Revolutions had occaſioned, either produced certain Bankruptcies, or deterred the more circumſpect from embarking at all in Commerce to a certain Loſs. Here then the Channel of Trade, which had before poured the principal Riches to *Bengal*, began to turn to a Drain upon it; the whole centered in the Europeans, whoſe Commerce at all Times was leaſt to the Advantage of the Country, becauſe their Imports were largeſt in proportion, and their Duties leſs; and who now added to theſe a new Loſs, that of making larger Exports than ever, at the Country's ſole Expence. Of the deſtructive Extent of this Loſs, the following rough Compariſon of the Imports of Bullion by the European Nations, and their Exports of Commodities and Bullion, for Three Years paſt, will awaken the moſt alarming Idea:

Bullion imported by the Dutch at the higheſt Eſtimate, during that Term, at 10 Lacks per Annum	30,00,000
D° D° by the French	00,00,000
D° D° by the Engliſh	00,00,000
D° D° by the Guzeratties, Moguls, &c.	00,00,000
D° D° in Guld from *Buſſorat* on private Account, at 6 Lacks per Annum	18,00,000
D° by the Daniſh Company, at 2½ Lacks per Annum	7,50,000
Total	55,50,000

Exports for Three Years.

Engliſh Company in 1766 and 1767, at the loweſt Calculate	107,00,000
D° D° in 1768	70,00,000
D° Private Property, at the Rate of £.ſt.5,000 per Ship, and Five Ships per Annum for Three Years, at a Medium	6,00,000
Dutch Company 1766 and 1767, Three Ships, Public and Private Amount, at the loweſt, 10 Lacks per Ship	60,00,000

D° 1768, Four Ships - - -		40,00,000
French 1766 and 1767, Five Ships, at 10 Lacks per - - - - -		50,00,000
D° 1768—Four Ships, at D° - -		40,00,000
Danes 1766 and 1767, One Ship, at 8 each Year - - - - -		16,00,000
D° 1768—Two Ships, at D° - -		16,00,000
Specie exported out of the Provinces, for the Payment of the King's Tribute and a Brigade at *Allahabad*, per Annum, for three Years 50,00,000 - -		150,00,000
Private Exports to *China*, Two Lacks per Annum - - - - -		6,00,000
	Total	5,61,00,000
From which ſubſtract the imported Bullion, agreeable to the Eſtimate juſt made -		55,50,000
And there remains a Balance againſt the Country of - - - -		4,88,50,000

Par. 8. I do not here include the Export Trade in general of the private European Merchants, notwithſtanding it is very conſiderable, becauſe though they bring in little Bullion, yet as they import Commodities equal to what they carry out, the Country is neither much hurt or much benefited by this Traffic, till the Merchant comes to realize his Gains, in order for his Return to his native Country; and then the Amount of them becomes an Addition to the Balance againſt the Country, by being paid into ſome European Company's Caſh for Bills, and by this Means rendering it unneceſſary for them to import Bullion to a Riſk for the Proviſions of their Inveſtment. Neither do I include in this Account the large Sums ſent by us to *China*, *Madraſs*, and the other Preſidencies, becauſe theſe reduced the Company's Treaſury rather than the Country, and becauſe they were equally loſt to the Country, if they remained in the Treaſury, and did not enter into our Diſburſements or Inveſtment, as if they were exported. The King's Tribute, on the contrary, and the Expence at *Allahabad*, is really ſo much Loſs to the Circulation, becauſe, as they form a large Proportion of our neceſſary Diſburſements, ſo being now made out of the Provinces, they muſt be a ſimilar Deduction from their general Specie. It will hardly be aſſerted that any Country, however opulent, could long maintain itſelf, much leſs flouriſh, when it received no material Supplies; and when a Balance of above One-third of its whole Yearly Value was Yearly incurred. But beſides this, there are other concomitant Circumſtances which have contributed to diminiſh the Riches of the Country, and muſt, if not remedied, ſoon exhauſt them. I have obſerved that one great Advantage the Country formerly reaped was the Diffuſion of its Revenues by large Grants to different Families, and by the expenſive Luxury of its Governors; but now the whole Amount of the Lands is ſwallowed up in one Gulph, your Treaſury. Nor does any Part of it return into the Circulation, except the Sum iſſued for our Inveſtment and neceſſary Expences, ſo that there enſues an Annual Loſs to the Currency equal to the Difference between the Aggregate of the Inveſtment and Diſburſements, and the Total of the Revenues. This, if continued, muſt in Time draw in all the Specie; and the only Remedy for this Evil is, either to increaſe your Inveſtments, till, with your Diſburſements, it equals your Revenues, or to import a Quantity of Specie equal to the Difference. The firſt of theſe, if practicable, would leave you without a Fund for Emergency, by advancing the Revenues to the Aurungs as faſt as they were collected; the ſecond I am afraid is rather to be wiſhed by us than to be attempted by you.

Par. 9. I have thus, Gentlemen, endeavoured to lay open to you the true Sources of the ancient Opulence of *Bengal*, and its preſent Diſtreſs. Perhaps you have never been led to conſider them in this Light; but I am perſuaded an impartial Examination will evince the Juſtice of my Arguments; ſhould they ſtand the Teſt, they cannot fail of being particularly uſeful at this Juncture, as they will enable you to apply a ſuitable Support where the Weakneſs is pointed out, and to anſwer the Objections and Clamours of your Enemies. From hence alſo you will ſee how much the Advantage of your late Acquiſitions have been exaggerated beyond all Bounds, and how far from impoſſible it was for the honourable *Eaſt India* Company to be diſtreſſed, though newly become Maſters of the Revenues of a Country which ſtood rated at above Three Millions per Annum. A ſuperficial or weak Obſerver may eſtimate a Country, like an Eſtate, from its Rent Roll; but the Man of Experience and Reflection will eaſily ſee that its Annual Income muſt depend on the Proportion of its Produce which can be realized in Specie; that the intrinſic Value of it muſt fluctuate, as the Quantity of Specie, which is the Meaſure of it, multiplies or decreaſes in the Kingdom where it is placed. In this point of View, and after what has been already ſaid, I need add no Arguments to demonſtrate the Reality of our preſent Difficulties, and the certain Proſpect of our future Diſtreſs. I have already hinted my Apprehenſions of your Inability to increaſe your Inveſtments of Bullion, which are even now looked upon with a jealous Eye by the Nation; but it is ſtill in your Power to oblige others to import it, or leave you the Maſters of the *Bengal* Trade. Large Sums belonging to your former Servants are ſtill lying unremitted, and theſe muſt Yearly increaſe, by the Fruits of the ſucceſsful Induſtry of your preſent ones. If you open your Caſh upon equitable Terms, for Remittances for all Sums tendered, both National and Private Conſiderations will draw all thoſe into your Channel, and cut off the grand Reſource and Advantage of Foreign Nations—the rivalling you in your Trade with your own Money. I ſay equitable Terms, becauſe it can never be expected that any one will remit the Produce of ſo many Years Labours at ſo great a Diſcount as 1-9th Part of his Principal below the Par of Exchange at 2*s*. 3*d*. per Current Rupee; and on the contrary, had you even raiſed the Rate to 2*s*. 4*d*. per Current Rupee, inſtead of ſinking it to 2*s*. I dare aver the Company, as well as Nation, would have been conſiderable Gainers by the Advance. We ſhould then have been able to have ſent you Home by the next Seaſon an Inveſtment far ſuperior to that of the preſent Year; whereas Policy, or rather Neceſſity, muſt now oblige us to curtail it to 40 or 45 Lacks. I need draw no Compariſon between the Loſs of 1-9th on the Remittance, and the Gain to you of 175 per Cent. on ſuch an Increaſe of Import; neither need I ſuggeſt the Difference it occaſions to the Nation, Company, and Country, to throw ſo large a Sum into the Hands of natural Enemies, or lukewarm Allies, by a miſtaken and injurious Œconomy. Do not however, Gentlemen, conceive that your Servants here are ſo anxious for Remittances through your Caſh from any private or intereſted Views. The Remittances of Foreign Nations muſt always be more advantageous to them, becauſe they will always keep their Terms a little higher than yours as an Inducement, and this muſt continue till yours are on ſuch a Footing as to render a further Advance of their Rates equal or ſuperior to the Inſurance and Intereſt on Exports of Bullion. Then we may hope for ſome Supplies from them to this declining Country, and till then our Straits and Poverty muſt increaſe.

Par. 10. We have ſent you an Inveſtment this Year, the Produce of which will, we hope, anſwer every Exigency; but we propoſe to lower the Inveſtment for

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the next Seaſon to 40 or 45 Lacks, including the 7 Lacks and upwards now in your Warehouſes; and to appropriate the Surplus for the Eſtabliſhment of a Fund for our own Exigencies, and thoſe of the other Preſidencies. The Neceſſity of this I need not enlarge upon, the Arguments in a Letter to us from the Gentlemen of *Madraſs*, dated March 1ſt 1769, and the Sentiments of the Committee in the laſt Paragraph of their Anſwer thereto, will, I apprehend, be ſufficient. The Sum ought to amount to a Crore of Rupees for this Preſidency, and Fifty Lacks for the Supply of the Treaſury at *Fort St. George*; and I would recommend, that after the above Fund is ſecured, the Surplus of the Revenues, or a conſiderable Part thereof, ſhould be employed on private Security of the Natives, in Loans for the Cultivation of Waſte Lands; by which Method your Poſſeſſions would in Time become of real Value to you; the Country would be rendered more populous; the Trade increaſed by an Addition to the Manufactories; and the Means of realizing your Property be more certain, and leſs detrimental to the Country or the native Trader.

Extract of the General Letter from *Bengal*, dated 25th September 1769.

Par. 33. From Experience it is inconteſtibly evident, that whatever may be the Diſburſements of the Company, the Foreign Nations, or private Traders; yet ſo long as Silver is exported from *Bengal*, and we receive no adequate Supplies by Importation, we muſt expect that the Want of Currency will become ſtill more and more univerſal. This is not a Matter of Opinion only, but a Judgment founded upon Facts, the Truth of which is ſelf-evident; and from hence it muſt clearly appear, that the Arguments we have repeatedly urged on this Subject were founded on juſt Principles; as, for theſe Three or Four Years paſt, the Foreign Nations have ceaſed to import any conſiderable Sums in Bullion: They have purchaſed their Inveſtments with the Money ſupplied by our Countrymen for Bills on their reſpective Companies, joined to the Produce of their Imports from Europe. And here we cannot help obſerving, that your abſolute Prohibition againſt receiving Money into our Treaſury, for Bills of Exchange on *England*, has been one of the principal Cauſes of the preſent Scarcity of Silver. But as upon a Subject of this Importance, not only to the preſent State but to the future Welfare of your Poſſeſſions, no Opinion ſhould be advanced, which cannot be fully ſupported, we muſt beg leave to remark, that although the Sums of Money exported from hence on your Account have been exceeding great, yet had your Treaſury been open at the uſual Rate of Exchange, no Britiſh Subject would have embarked his Property upon the precarious Chance of a Foreign Remittance. Neceſſity only obliged them to ſeek for ſuch Channels to realize their Fortunes. And had the Foreign Nations been deprived of the immenſe Sums of private Property, which they had received in *India* during the laſt Four Years, they muſt either have imported Bullion into *Bengal*, to purchaſe their Inveſtments, or the whole Trade of theſe Provinces muſt have fallen into your Hands. In either Caſe, your Point would have been anſwered; for if the Bullion had been imported by the Foreign Companies, the Progreſs of that Bullion from the Mints to your Treaſury would have been ſpeedy and certain; ſince all Bullion imported for the Article of Commerce muſt ultimately center with you, as the Proprietors of the Revenue. And if no Bullion had been imported by the Foreign Companies, and your Treaſury had been open to receive every Tender for Remittance, all Sums ſo received might have been employed in the Increaſe of your Inveſtment here, which would have enabled you to pay the Amounts of our Drafts on your Treaſury in *England*, and by this great Extenſion of Commerce a very conſiderable Increaſe would have been made to the Revenue of the Crown.

34. Nor are theſe the only Evils which have reſulted from our ſtrict Obedience to your poſitive Orders on this Subject; for, beſides the Degree of Rivalſhip in the Trade of *India*, which the French from theſe Reſources only have been able to maintain in Europe, we have the Mortification to find, that large Sums have been already diſburſed on the Fortifications of *Pondicherry*, and that they are ſtill carrying on very capital Works at an immenſe Expence. That the French have ſecretly exported Silver from hence to the Coaſt we have not a Doubt; but had your Treaſury been open, the French, juſt then beginning to re-ſettle a ruined Colony, and that too under all the Diſadvantages of a ruined Credit, would have found the utmoſt Difficulty to have raiſed Funds ſufficient for their Inveſtments, and other ordinary Expences, without ever attempting to conſtruct ſuch Fortifications as may, in ſome future Time, prove of the moſt material Prejudice to your Affairs.

35. Although your Orders are ſo poſitive for us to furniſh your *China* Council with Twenty-four Lacks of Rupees for the Service of the Year 1770, yet the State of our Treaſury will, at one View, convince you of our utter Inability to give them any Aſſiſtance whatever. We obſerve, that you have been pleaſed to export Two hundred Thouſand Pounds in Specie to *China*, and have given Permiſſion to your *China* Council to draw on you for a like Sum for the Purpoſes of the Inveſtment. The abſolute Neceſſity of providing Funds for the Purchaſe of your *China* Cargoes, we preſume, could be your only Inducement either for your Exportation of Specie, or your Permiſſion to draw Bills of Exchange. But here we cannot help remarking, that theſe very Meaſures point out, in the ſtrongeſt Manner, the unhappy Effects of your reſtrictive Orders to us; for it has been made apparent, that if we had been empowered to draw on you, we ſhould either have been enabled very conſiderably to increaſe your Inveſtment from hence, or the Foreign Companies would have been obliged to export Bullion for the Purchaſe of their's; and in this latter Caſe, the Supply of Bullion brought into *Bengal*, would have relieved our Apprehenſions from the Scarcity of Currency, and might have empowered us to ſend a further Exportation of Bullion to *China*; of courſe, you would not have been under the Neceſſity either of ſending Specie to *China*, or granting Permiſſion for Bills of Exchange to be drawn on you from thence.

36. We are not without well-grounded Apprehenſions, that even the Permiſſion which you have granted to your *China* Council, to draw Bills of Exchange on you, will alſo contribute to increaſe the Scarcity of Silver in theſe Provinces. A Mode of Remittance to Europe, through your Channel, is much preferred before thoſe of any Foreign Companies; and Individuals will always endeavour to convey their Silver to that Place, which preſents the faireſt Proſpect of realizing their Fortunes.

37. That Remittances might have been made from hence upon Terms more advantageous to your Intereſt, and leſs liable to diſtreſs your Affairs at Home, than from any other of your Preſidencies or Factories Abroad, will be fully apparent, when we aſſure you, that Tenders of very conſiderable Sums would have been made to us to be paid in Three equal Payments, at One, Two, and Three Years Date, at 2 *s.* 3 *d.* the Current Rupee, with an Intereſt of Four per Cent. until the Time of Payment; but although we were conſcious that the Meaſure, taken in all its ſeveral Points of View, would have been very much to your Advantage, yet your Prohibition was ſo abſolute, that we declined all Overtures for Remittances.

38. And here it is moſt fitting (but with the ut-

moſt Deference to your ſuperior Judgment) that we lay before you our Opinion on your Prohibition of Bills of Exchange drawn from this Place on your Treaſury at Home; for whilſt you fix the Rate of Exchange ſo much below the Par of foreign Nations, even the ſmall Sum for which you admit Drafts to be made, is not filled up; ſo that, in fact, it amounts to a real Prohibition. But, Gentlemen, we would ſubmit it to your moſt mature Conſideration, in the Situation which you now are, the ſupreme Rulers of a rich and fertile Kingdom, and the Proſperity of that Kingdom depending ſo much on the Meaſures you are pleaſed to adopt, whether a trifling Advantage, to be obtained by Remittance, is, or ought to be, an Object in competition with the Proſperity of your territorial Poſſeſſions, from whence you reap ſuch golden Harveſts. We conſider the State of your Affairs in theſe Parts, in a Light widely different from the Times when a more commercial Intereſt was your only Object; an extenſive and beneficial Trade was then carried on by Means of large Exports of Bullion from our Mother Country: But ſince you have acquired ſuch valuable territorial Poſſeſſions, your Trade from hence may be conſidered more as the Channel for conveying your Revenues to *Britain*, than as only a mercantile Syſtem; and as ſo great a Change has been effected in your Conſtitution, that you may preſerve the great Advantages you now enjoy, and perpetuate them to your lateſt Poſterity, we humbly apprehend that the State of your Provinces under our Adminiſtration requires every Aid you can poſſibly give, to encourage the Merchant and Manufacturer. Now it is clear, beyond all Contradiction, that to enable you Annually to collect your Revenues in Specie, there muſt be Annual Importations of Specie into *Bengal*, as well to ſupply the Currency for that Specie which is exported, as for what is melted down for Uſe, and what is ſecretly hoarded up by Individuals, according to the invariable Cuſtom of the Country. You yourſelves cannot entertain any Thoughts of exporting Silver into *Bengal*. Where then muſt we look for our Supplies? If we except the few Lacks from the Gulphs, it muſt be from the Foreign Companies only: But can we flatter ourſelves with the Hopes, that Foreign Companies will import Bullion into *Bengal*, whilſt they can raiſe Supplies in *India* from our Countrymen, equal to their Annual Demands? Should you open your Treaſury Doors, you remove the Cauſe of theſe Foreign Remittances, and the Effects will ceaſe of courſe. We obſerve you expreſs your Hopes, that from the large Amount, for which the Foreign Companies have already drawn in Europe, this Mode of Remittance will ſoon be at an End; but here we would wiſh to remind you, that to the very large Sums which were ready for Remittance in 1765, muſt be added the Amount of what has been acquired ſince that Period; and whilſt your Influence is ſo extenſive, your Settlement ſo flouriſhing, your Dependants, who have the Advantage of your Protection, ſo numerous in this Country, the private Acquiſitions of Induſtry amongſt ſo many Individuals muſt amount Annually to a very conſiderable Sum, which muſt ſooner or later be remitted through Foreign Channels, unleſs your Treaſury be open to receive it.

39. You require from us Facts to prove the general Scarcity of Currency. Right ſorry are we, that our Situation enables us to produce ſuch incontrovertible Evidence. Inſtead of the Seventy or Eighty Lacks, which you ſuppoſe to be Annually inveſted by the private Trader, we give you the moſt poſitive Aſſurances that there has not been even Twenty Lacks advanced for Inveſtment in this Year, merely for want of Silver; and further, we muſt add, The preſſing Repreſentations which are made from almoſt every Aurung, that the Manufacturer is unemployed, and that, unleſs Advances are made, Neceſſity will oblige him to quit the Loom to ſeek out another Mode of obtaining a Subſiſtence; and ſuch is the great Stagnation of Trade, and the general Decay of Credit, that the moſt opulent amongſt the native Merchants or Inhabitants of this Preſidency, from the great Scarcity of Silver, find ſo much Difficulty in recovering Money they had formerly lent, that they prefer locking up their Fortunes in their Treaſury Cheſts, to lending it at Intereſt, even to the moſt reſpectable Character amongſt your Servants. And whilſt we are treating on this Subject, we ought not to paſs over in Silence the very reduced State of your Treaſury for Fifteen Months paſt. At no Time have we had Twenty Lacks of Rupees in Advance for the Space of a Month: On the contrary, Demands have been continually made upon us, before we were in a Condition to anſwer them, as fully appears by a Reference to the Treaſury Accounts down to this very Day; nay, ſo much have we been diſtreſſed for Money, that more than once we have been conſiderably in Arrears to the Army, and have been under the Neceſſity of borrowing Money on a Bond for defraying our current Expences. You yourſelves are of Opinion, that it is prudent always to preſerve a certain Sum in our Treaſury againſt Contingencies. We concur fully in that Opinion; and we think that it would be impolitic to attempt to realize in *England* the Balance of the Revenues, before we have formed in *Bengal* a ſufficient Fund to anſwer every ſudden or unexpected Exigency of the State; for no Power in *Indoſtan* depends upon Collections in Time of War to defray military Expences; and of all the Powers in the Eaſt, we ought to be the laſt to adopt ſuch a Syſtem, becauſe, as our chief Strength conſiſts in Infantry, and thoſe of our Enemies in Cavalry, our Provinces are thereby more expoſed to Incurſions and Depredations, which will always affect your Collections. In ſhort, without a ſufficient Fund of Money being eſtabliſhed, your military Force is deficient of its chief Support; ſince in ſome future Time we may be ſuperior in the Field, and yet from this Cauſe we may be reduced to very diſagreeable Extremities; and we think the late diſtreſsful Situation of your Affairs, on the Coaſt of *Coromandel*, is a very ſtriking Illuſtration of this Opinion.

40. As your Servants, we have paid an implicit Obedience to your poſitive Injunctions on the Subject of Remittances: But when thoſe Apprehenſions, which we formerly expreſſed, of a declining Currency, can no longer be treated as ſpeculative, ſince we now feel in a great Degree thoſe Evils we long ſince apprehended; when we reflect, that ſo long as this Syſtem continues, every Year, inſtead of a Relief by Importation, adds to the general Calamity; when we reflect that our natural Enemies the French are graſping at every Remittance, and thereby profiting from our impolitic Meaſures; and when we know that Bills of Exchange, to the enormous Amount of between Five and Six hundred Thouſand Pounds Sterling, are to be granted by Foreign Companies to our Countrymen in the courſe of this Year, we cannot but expreſs our Apprehenſion of the Conſequence of your Prohibition; and we make no doubt but theſe our Repreſentations will be taken into your moſt ſerious Conſideration.

117. General *Smith* hath repreſented to us, in a Letter entered in our Conſultation of the 25th Inſtant, That not having yet remitted any Part of his Fortune through the Caſh of a Foreign Nation, he deſired to make a Tender of Three Lacks of Rupees to be remitted through your Caſh, at the Rate of 2 *s.* 3 *d.* the Current Rupee; and to be paid in *England* at Three ſtated Periods, allowing a Year between each Period, and 4 per Cent. Intereſt.

118. Your Orders, regarding Remittances, are ſo peremptory, that we were indiſpenſably obliged to decline the Offer. The General, out of a Point of Delicacy, declined giving any Opinion upon a Propoſal that he himſelf had made; but at the ſame Time conſidering

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it his Duty as a Member of the Adminiſtration, to give his Opinion on the Subject of Remittance in general, hath entered a Minute in the Conſultation of that Day.

Extract of General Letter from *Bengal*, 25th January 1770.

Par. 36. It appeared evident to us from your Sentiments in your Letter of the 17th of March laſt, that you are deſirous of receiving as large an Inveſtment from hence, as we can poſſibly provide, and that by any Means that will not diſtreſs you at Home. Our Proſpects of the preſent Year's Inveſtment, fair as they were, would not admit us to hope we ſhould have it in our Power to fulfil your Wiſhes in this point. We therefore conceive it would be a Meaſure you would approve, were we to purchaſe from private Merchants ſuch Goods as will anſwer for the Europe Markets by Intereſt Notes. Added to this Conſideration, we had a further Motive, which was, that as we had then planned the Scheme of opening your Treaſury, and granting Bills upon *England*, theſe Purchaſes would aſſiſt you to anſwer the Drafts we might make. We therefore came to the Reſolution of purchaſing Goods by theſe Means, and have bought up a Quantity, to the Amount of Current Rupees 5,30,597. 2. 3.

74. As the State of your Treaſury has for ſome time paſt been very low, we have paid the Amount of the Commiſſion on the Revenues in Bonds, that we might not diſtreſs you by paying it in Money.

102. Hence, Gentlemen, you will obſerve, That, notwithſtanding all our Endeavours, our Receipts even in Time of Tranquillity will hardly keep Pace with our Diſburſements.—And as Appearances daily confirm us more and more of the Neceſſity of a Fund for Emergencies, we flatter ourſelves that you will join with us in Opinion, that not only Policy requires, but Prudence will warrant, the Application of this conſiderable Sum to our own Neceſſities, rather than thoſe of the French.

Extract of General Letter from *Fort William*, dated 28th June 1770.

Par. 2. Few Alterations have happened during this ſhort Interval. The Famine, of which we have already given you an exaggerated Deſcription, has continued to rage with all its fatal Conſequences; and notwithſtanding all our Efforts to adminiſter Relief, by public Contributions to the Poor, Remiſſion of the Collections, and Importation from the neighbouring Provinces, we have beheld the Calamity daily increaſing. Your Revenues muſt ſuffer from it both now and in future, but no Endeavours ſhall be omitted on our Parts to render this Evil as light and as temporary as poſſible.

APPENDIX, N° 11.

An ACCOUNT of *Bengal* Goods received by the following Ships in the Year 1771, and the Amount of the Ship *Vereliſt* (loſt) which was expected in the ſame Year; diſtinguiſhing what Proportion was provided at the Aurungs, and what was purchaſed for Ready Money.

Ships.	Provided at the Aurungs.	Purchaſed for Ready Money.	Total Amount of Invoice.
Prince of Wales	£. 75,192 10 —	£. 15,498 — —	£. 90,690 10 —
Duke of Kingston	64,798 10 9	48,128 19 3	112,927 10 —
Europa	91,509 15 —	21,046 10 —	112,556 5 —
Houghton	79,621 10 9	32,585 19 3	112,207 10 —
Vanſittart	51,619 19 —	9,625 1 —	61,245 — —
Worceſter	88,100 6 6	44,582 3 6	132,682 10 —
Lord Mansfield	83,567 2 9	62,581 12 3	146,148 15 —
Vereliſt (loſt)	80,623 7 —	55,771 13 —	136,395 — —
	£.615,033 1 9	£.289,819 18 3	£.904,853 — —

Bengal Warehouſe,
12 May 1773.

Peter Corbett, WHKr.

APPENDIX, N° 12.

Extract of General Letter to *Fort Saint George*, dated 11th November 1768.

Par. 54. THE like Reaſons ſtill ſubſiſting as we gave you in our Advices, dated the 11th March laſt, for limiting the Drafts to be made on us from *Fort Saint George*, you are therefore hereby ordered, not to exceed the ſaid Sum of £.30,000, in thoſe you make on us, by the Ships you may diſpatch Home in the Seaſon of 1769, and they muſt be at the like Rate of 7 *s.* 4 *d.* for each Current Pagoda.

55. But we do not mean by the above Limitation to include the Sum of £. 5,000, which we allow the Commanders and Officers of each of our Ships of this Season, to pay into our Cash on the Terms aforesaid, at such Settlements whereto they are consigned; that is to say, those who are consigned to Coast and Bay, may pay in at either or both of those Presidencies, a Sum not exceeding £. 5,000 for each Ship; and those ordered to *Bombay* are to be confined to the same Sum at that Presidency, unless our Service may require their Dispatch from any other, and then any Part of their unpaid Quota may be received there; and as the Commanders and Officers of none of our Ships are to be allowed more than £. 5,000 on this Account in the whole Voyage, the several Presidencies must take the necessary Care in that respect, by duly advising each other of the Sums received from those Commanders and Officers. And in regard to those who call at *Madrass*, in their Way to *China*, they are to be restrained to the latter Place for paying in their's. As to the Proportions which the Officers are to bear with their Commanders in the said Sum, they are to be settled according to the Rates mentioned in the printed Indulgence, with respect to their Adventures Outward; such Commanders and Officers, therefore, as may apply to you on this Occasion, must have Certificates granted them in the usual Manner, and upon Oath, as ordered in our Letter of the 21st November 1766.

56. As Lord *Clive* is desirous of his Attornies paying in at your Presidency such Sum as they may want for Bills on us in part of his Jaghire, you must therefore, on their Application, receive the same accordingly, exclusive of the above £. 30,000; as likewise such Money as may be paid in on Account of Lord *Pigot*, as mentioned in the 43d Paragraph.

APPENDIX, N° 13.

Extract of General Letter to *Fort Saint George*, 30th June 1769.

24. WE have seriously re-considered our former Directions upon the Subject of Bills of Exchange, and have given due Attention to what you have set forth in your several Letters, to shew the Inconveniencies resulting from the present Restrictions: That the French and Dutch will be supplied with English Money, by those who want to remit to Europe, is a natural Consequence; and that they will, in *Bengal*, insist upon being paid in Silver, seeing Silver is the only legal Tender that is or can be in that Country; and further, that they will export from thence as much as they think fit, notwithstanding any Orders to the contrary, is to be expected.

25. Such being the evident Inconveniencies of our Refusal to receive Money into our Cash for Bills to be drawn upon *England*, it will be said the Remedy is in our own Hands. If we open our Treasury, the French and Dutch will no longer be supplied; they will be under the Necessity of importing Bullion for their Expences and Investments; and we shall have it in our Power to export to *China* as much as we think the Circumstances of the Country will bear.

26. We sincerely wish Things could be brought to this State; but the single and unsurmountable Objection is, that if Bills are drawn to an unlimited Amount, we may be put to the utmost Distress and Difficulty to make good the Payments in *England*; for this Reason, we have been under a Necessity so to model all our Orders upon this Subject, as to confine the Drafts to some Degree of Proportion with our Investments.

27. And this Rule we must not now lose Sight of, although our Intention is to extend the Power of taking up Money as far as it can possibly be carried with any Degree of Prudence.

28. Accordingly, having considered the Matter fully and maturely, and having granted a further Extension of Remittances to our Servants at *Bengal*, on Account of their Increase of Investment this Year, we are willing to encourage you to do the same; and therefore we do hereby revoke our former Orders upon the Subject of Remittances; and in lieu thereof, we permit and empower you to draw upon us this Season for £. 50,000, and beyond that Sum, for the whole Amount of the Supplies in Specie, which you may be able to send to *China*, to any Extent, depending on your Zeal and Assiduity in extending your Investments in such a Manner as may enable us to perform our Engagements, and to continue to you the same Indulgence in future Seasons.

29. Besides the above Sum of £. 50,000, you may grant Certificates to the Captains and Officers of each Homeward-bound Ship, as far as £. 5,000 each Ship, under the express Conditions mentioned in the 35th Paragraph of our General Letter of the 11th November last; but you are, notwithstanding our Order of the said 11th of November last, Paragraph 56, not to include Lord *Clive*'s Jaghire in the said £. 50,000, it being our Intention that any Payment on that Account should be made in *Bengal* only.

30. The Sum of £. 50,000, first to be drawn as abovementioned, is to be divided and applied among the Company's Servants, Civil and Military, in such Manner as may appear reasonable to you upon an impartial Consideration of their several Situations and Circumstances; and we shall depend upon your making this Disposition in such an equitable Manner, as may leave no just Cause of Complaint.

31. The *China* Remittances are to be open to Free Merchants or any other Persons residing under our Protection, as well as to the Company's Servants, and likewise to whatever Sums shall be offered upon Account of the Estates of deceased Persons.

32. The Bills for the Sum of £. 50,000, first abovementioned, are to be drawn at the Rate of 8 *s.* per Current Pagoda, and at 365 Days Sight; and the Bills for such further Sums as shall be sent to *China*, are to be drawn at the Rate of 8 *s.* 5 *d.* ½ per Current Pagoda, payable Three Years after Sight; this Latitude being necessary for enabling the Company to bring the Amount of the Sales of their Cargoes into Circulation at the Time the Bills will become due.

33. You will observe that we have increased the Rate of Exchange, in proportion to the Time allowed for Payment; and this we mean to be in lieu of the Interest formerly paid for the exceeding Time after the Ninety Days; accordingly you are to give the Bill-holders to understand, they will not be entitled to any Interest upon Bills that will be drawn in consequence of these Orders.

APPENDIX, N° 14.

Extract of General Letter to *Bombay*, dated 11th November 1768.

42. THE like Reaſons ſtill ſubſiſting as we gave you in our Advices, dated 18th March laſt, for limiting the Drafts to be made on us from *Bombay*, you are therefore hereby ordered not to exceed the ſaid Sum of £. 20,000 in thoſe you make on us by the Ships to be diſpatched Home in the Seaſon of 1769, and they muſt be at the Rate of 2*s*. 2*d*. for each *Bombay* Rupee.

43. But we do not mean by the above Limitation to include the Sum of £. 5,000, which we allow the Commanders and Officers of each of our Ships of this Seaſon, to pay into our Caſh on the Terms aforeſaid, at ſuch Settlements whereto they are conſigned; that is to ſay, thoſe conſigned to your Preſidency are to be confined to pay in at the ſeveral Settlements on your Coaſt, a Sum not exceeding £. 5,000 for each Ship, and thoſe conſigned to the Coaſt and Bay are to pay in the like Sum at either or both thoſe Preſidencies, unleſs our Service may require their Diſpatch from any other; and then any Part of their unpaid Quota may be received there. —And as the Commanders and Officers of none of our Ships are to be allowed more than £. 5,000 on this Account in the whole Voyage, the ſeveral Preſidencies muſt take the neceſſary Care in that reſpect, by duly adviſing each other of the Sums received from thoſe Commanders and Officers. And in regard to thoſe who call at *Madraſs* in their Way to *China*, they are to be reſtrained to the latter Place for paying in their's. As to the Proportions which the Officers are to bear with their Commanders in the ſaid Sum, they are to be ſettled according to the Rates mentioned in the printed Indulgence with reſpect to their Adventures Outward; ſuch Commanders and Officers therefore as may apply to you on this Occaſion, muſt have Certificates granted them in the uſual Manner, upon their making Oath as ordered in our Letter of the 21ſt November 1766.

44. If the Attornies of Lord *Clive* ſhould apply to you to pay in any Part of his Lordſhip's Jaghire for Bills of Exchange on us, you are hereby directed to receive the ſame, which is to be excluſive of the before-mentioned £. 20,000, which you are permitted to draw upon us by the Ships to be diſpatched from your Side of *India*.

APPENDIX, N° 15.

Extract of General Letter to *Bombay*, dated 30th June 1769.

24. WE have ſeriouſly re-conſidered our former Directions, upon the Subject of Bills of Exchange, and have given due Attention to Inconveniencies reſulting from the preſent Reſtrictions: That the French and Dutch will be ſupplied with Engliſh Money, by thoſe who want to remit to Europe, is a natural Conſequence; and that they will in *Bengal* inſiſt upon being paid in Silver, ſeeing that Silver is the only legal Tender that is or can be in that Country; and further, that they will export from thence as much as they think fit, notwithſtanding any Orders to the contrary, is to be expected.

25. Such being the evident Inconveniencies of our Refuſal to receive Money into our Caſh, for Bills to be drawn upon *England*, it will be ſaid, the Remedy is in our own Hands: If we will open our Treaſury, the French and Dutch will no longer be ſupplied; they will be under the Neceſſity of importing Bullion for their Expences and Inveſtments; and we ſhall have it in our Power to export to *China*, as much as we think the Circumſtances of the Country will bear.

26. We ſincerely wiſh Things could be brought to this State; but the ſingle and unſurmountable Objection is, that if Bills are drawn to an unlimited Amount, we may be put to the utmoſt Diſtreſs and Difficulty to make good the Payments in *England*; for this Reaſon, we have been under a Neceſſity, ſo to model all our Orders upon this Subject, as to confine the Drafts to ſome Degree of Proportion with our Inveſtments.

27. And this Rule we muſt not now loſe Sight of, although our Intention is to extend the Power of taking up Money, as far as it can poſſibly be carried with any Degree of Prudence.

28. Accordingly, having conſidered the Matter fully and maturely, and having granted a further Extenſion of Remittances to our Servants at *Bengal*, on Account of their Increaſe of Inveſtments this Year, we are willing to encourage you to do the ſame; and therefore we do hereby revoke our former Orders, upon the Subject of Remittances: and in lieu thereof, we permit and empower you to draw upon us this Seaſon for £. 50,000, and beyond that Sum, for the whole Amount of the Supplies in Specie, which you may be able to ſend to *China*, to any Extent, depending on your Zeal and Aſſiduity in extending your Inveſtments in ſuch Manner as may enable us to perform our Engagements, and to continue to you the ſame Indulgence in future Seaſons.

29. Beſides the above Sum of £. 50,000, you may grant Certificates to the Captains and Officers of each Homeward-bound Ship, as far as £. 5,000 each Ship, under the expreſs Conditions mentioned in the 55th Paragraph of our General Letter of the 11th November laſt; but you are, notwithſtanding our Orders of the ſaid 11th November, Paragraph 44, not to include Lord *Clive*'s Jaghire in the ſaid £. 50,000, it being our Intention that any Payment on that Account ſhould be made in *Bengal* only.

30. The Sum of £. 50,000 firſt to be drawn as above-mentioned, is to be divided and applied among the Company's Servants, Civil and Military, in ſuch Manner as may appear reaſonable to you, upon an impartial Conſideration of their ſeveral Situations and Circumſtances; and we ſhall depend upon your making this Diſpoſition in ſuch an equitable Manner, as may leave no juſt Cauſe of Complaint.

31. The *China* Remittances are to be open to Free Merchants, or any other Perſons reſiding under our Protection, as well as to the Company's Servants, and likewiſe to whatever Sums ſhall be offered upon Account of the Eſtates of deceaſed Perſons.

32. The Bills for the Sum of £. 50,000 firſt above-mentioned, are to be drawn at the Rate of 2*s*. 5*d*. per *Bombay*

Bombay Rupee, and at 365 Days Sight; and the Bills for ſuch further Sums as ſhall be ſent to *China* are to be drawn at the Rate of 2 *s.* 6 *d.* ½ per *Bombay* Rupee, payable Three Years after Sight; this Latitude being neceſſary for enabling the Company to bring the Amount of the Sales of their Cargoes into Circulation at the Time the Bills will become due.

33. You will obſerve that we have increaſed the Rate of Exchange in proportion to the Time allowed for Payment; and this we mean to be in lieu of the Intereſt formerly paid for the exceeding Time after the Ninety Days; accordingly you are to give the Bill-holders to underſtand, they will not be entitled to any Intereſt upon Bills that will be drawn in conſequence of theſe Orders.

APPENDIX, N° 16.

Extracts of the *Eaſt India* Company's Advices, received from their Preſident and Council of *Bombay*.

General Leter, 26th February 1770.

Par. 10. FROM the whole Tenor of our Advices for a conſiderable Time paſt, your Honours will have perceived the great Diſtreſs we have laboured under for Money to provide the neceſſary Inveſtments, defray our Expences, and ſupply our other unavoidable Wants; the only Reſource we have had for this Purpoſe, has been drawing on your Servants in *Bengal* for ſuch Sums as we have been able to procure for our Bills on them; but theſe have at laſt failed us; for, notwithſtanding your Servants have aſſured us, they will honour our Drafts to any Amount, and deſired us to draw, even at an higher Rate of Exchange than might be given by private Merchants, we cannot procure any Money here for Bills on *Bengal*; and your Servants at *Surat* write us in Anſwer to our Orders to that Effect, that they had little Proſpect of procuring any conſiderable Sum there, not having been able to complete the Five Lacks we have ſince empowered them to draw for, notwithſtanding the Permiſſion given them to raiſe the Exchange as above ſet forth. On the 2d Inſtant, an Eſtimate of Caſh wanted until the End of October next, no Part of which could be diſpenſed with, was laid before us; when it appeared we ſhould at leaſt require, until that Time, the Sum of Rupees 12,25,937. 2. 33. of which ſo large a Part as Rupees 8,49,232. 2. 21. is wanted before the End of May; on conſidering of which, together with the Impoſſibility, as above ſet forth, of our availing ourſelves of the only Expedient we have for ſome Time paſt had to raiſe Money, we determined, as the ſole Means left for procuring ſuch a Sum, to forthwith grant Bills on your Honours, at the Rate of 2 *s.* 5 *d.* to your Servants, and 2 *s.* 3 *d.* to all others; and iſſued public Notice, that we would grant Bills at this Rate, to the Amount of Four Lacks of Rupees per *Fox*, and receive ſuch further Sums as might be tendered, to run at Intereſt until the Departure of the firſt Ship of next Seaſon, when Bills would be granted for the ſame at the above Rate; the whole at 90 Days Sight, payable in a Twelvemonth, carrying an Intereſt of Three per Cent. per Annum after the Expiration of the ſaid Ninety Days: We were the more readily induced to adopt this Meaſure, from Reports we had received, that the *Lapwing* brings Orders from your Honours, to give Bills upon you; beſides which, private Letters from *Madraſs*, which may be depended on, mention, that your Servants at *Calcutta* had opened their Treaſury to receive Money, to bear an Intereſt of Eight per Cent. per Annum until December next, when they engage to give Bills on you for whatever Sums may be ſo paid in, at the Rate of Two Shillings the Current Rupee to your Servants, and Two Shillings and Two Pence Halfpenny to all others; but even this would not have prompted us to draw immediately, or until the Orders per *Lapwing* arrived, had we not been in actual Want of Three Lacks Rupees to ſend to *Tellicherry* and *Anjengo* (without which your Inveſtments there would be at an entire Stand) and many Drafts on the Treaſury for our Monthly Expences unpaid, as appears by the Report of our Treaſury, entered on our Conſultations under the above Date; about Rupees One hundred Fifty thouſand per Month, being required for this laſt, and our Balance then in the Treaſury being only Rupees 38,887. 3. Upon the whole, therefore, we flatter ourſelves your Honours will approve our Conduct upon this Occaſion, and reſt aſſured, nothing but the Exigencies of your Affairs would have induced us to exceed the Amount you have been pleaſed to order us to draw for in One Seaſon, or the Rate of Exchange preſcribed by you; but it was utterly out of our Power to borrow, or by any other Means to procure, Money; and even this Method, ſo great is the Scarcity of Specie, has not yet been attended with the wiſhed-for Succeſs, only Rs. 1,89,670. 2. 80. having been to this Day paid in for Bills by the *Fox*, to this Day. The Terms on which we have agreed to draw, your Honours will pleaſe to obſerve, are upwards of Three per Cent. more favourable for your Honours than thoſe granted at *Bengal*; but as we flattered ourſelves we ſhould procure ſufficient at this Rate, it was and is our Duty to obtain it on the moſt advantageous Terms in our Power.

General Letter, 26th April 1770.

Par. 48. We have in our Addreſs of the 26th February, by the way of *Grand Cairo* and *Buſſora*, and of which a Tranſcript is in the Packet, been ſo very full and particular, as to our Reſolution of drawing upon your Honours by this Ship, and our Motives for it, that we deem it unneceſſary to repeat the ſame here, and ſhall therefore only now adviſe the particular Bills we have drawn in conſequence; and acquaint your Honours, that we ſhall, in future, conform to your Commands of the 30th June laſt, on this Subject; and in the mean time have iſſued public Notice of the Terms on which you allow us to draw; and ſhall receive Money, to bear an Intereſt until the Bills are granted, which our urgent Neceſſities oblige us to. The Bills we have now drawn are as follows; to which we requeſt you will ſhew due Honour.

Nine Sets drawn at the Rate of Two Shillings and Three Pence, amounting to £. Sterling 7,939. 14. 6.
Eleven Ditto, at Two Shillings and Five Pence, amounting to £. Sterling - 41,154. 7. 5.

49. The Attornies to Colonel *Hector Monro* having addreſſed us a Letter; ſetting forth, That they had a conſiderable Sum of Money of his to remit Home, and deſiring the ſame might be received at Covenant Servants Rate of Exchange, which they were well aſſured your Servants at *Bengal* had promiſed the Colonel, who had acquired this Money in your Service; we concurred

with them, that the Colonel ſeemed entitled to ſome Indulgence; but, that your Honours might have it in your Power to indulge him or not, we determined only to grant Certificates for the ſame; which we have done accordingly, for ſuch Part of his Money as has been received; and ſhall, by the next Ship, grant another Set, for the Remainder, on its being ſworn to be the Colonel's Property. We have alſo granted ſome Certificates to the Commanders and Officers of your Ships, agreeable to your Orders; and the following is a Liſt of all we have granted by this Ship.

Seven Sets Certificates, amounting to Rupees, 99,575 — 94.

53. We were in hopes, by the Departure of this Ship, to have procured Money ſufficient to have completed the Sums wanted for *Tellicherry* and *Anjengo*, according to the Eſtimates we have received, being Two Lacks (2,00,000) for the former, and Fifty thouſand (50,000) for the latter; but it was with the utmoſt Concern we found, on examining the State of our Treaſury in Conſultation, Yeſterday, the whole Amount therein, in Rupees, Gold, and Fanams, was no more than Rupees 115,044. 2, excluſive of which, we have, for our current Expences, outſtanding Bills from *Surat* to the Amount of Rupees Seventy-eight thouſand Nine hundred and Thirty-ſix and Three Quarters (78,936. 3.) This being our Situation, we cannot poſſibly ſpare more than One Lack (1,00,000) for the Coaſt Settlements, by this Ship, and Part of that too in the Current Money of this Place, neither new or waſted Rupees, or Gold, being at preſent procurable in Town. Thus circumſtanced, we are at a Loſs to fall upon an Expedient to obviate the Diſtreſs we are likely to be in on this Account; for though in conſequence of our having ſent Three Lacks (3,00,000) Rupees in Treaſure upon the *Lord Camden* to *China*, we might have availed ourſelves by this Opportunity of the Latitude you give us in your Commands of the 30th June laſt, to draw for all ſuch Sums as we may ſend to *China*, at the Rate of Two Shillings and Sixpence Halfpenny (2*s.* 6*d.*½) per Rupee, and Three Years Sight; yet it is with Concern we are to adviſe, not a Rupee has been offered on theſe Terms, nor do we think there is the leaſt Probability that any ever will. To what Amount we may receive before the Rains, for Goods ſold, we cannot poſſibly aſcertain; but fear, as the Seaſon is now far advanced, no great Sum can be expected; and are therefore very apprehenſive we ſhall have no other Reſource for ſupplying our preſſing Occaſions for Money, than deviating from your laſt Orders reſpecting Drafts to be given on you; but this we ſhall not do but with the greateſt Reluctance, and unleſs there ſhould be an abſolute and unavoidable Neceſſity, to aſſiſt the Coaſt Settlements; and in ſome Meaſure to make up for the Deficiency in the Remittance we ought now to make them, we by this Conveyance give the Chief and Factors at *Tellicherry* Permiſſion to draw on your Honours, on the ſame Terms as we have drawn on your Honours; on the ſame Terms as we have drawn, to give Bills on us, or to take up Money at Intereſt; all which we hope you will approve.

Sic. Orig.

25th July 1770.

Par. 11. Your Honours were adviſed, in our Addreſs per *Fox*, of the great Diſtreſs we were in for Money, and the Neceſſity we ſhould probably be under of deviating from your Orders reſpecting the Rate of Exchange you had fixed upon Bills to be drawn on you: It is with the utmoſt Concern we are now to acquaint you, that our Apprehenſions have proved to be too well founded; for on the 19th ultimo our Treaſury was reduced to Rupees 161. 1. 31, and outſtanding Drafts unpaid to the Amount of R^{s} 62,243. 1. 62; and as, notwithſtanding our Reſolution of the 17th April, for receiving Money for Bills on the Terms preſcribed by your Honours, in your Commands of the 30th June 1769, and to bear an Intereſt until the Bills were granted, not a Rupee had been received into the Treaſury, we found ourſelves under the diſagreeable Neceſſity of adhering to our former Terms of Two Shillings and Five Pence to Company's Servants, and Two Shillings and Three Pence to all others, &c. as granted on your Honours per Ship *Fox*; but being in immediate want of Money, we, in hopes of procuring a ſpeedy Supply, agreed to give Two Shillings and Four Pence to private Perſons, for all Sums paid within a Month from that Day; notwithſtanding which, we have not received more than Rupees 39,684. —. 14. We have, however, ſince received Bills from *Surat*, for Rupees 2,33,750. 3. 8. in Part of a Supply of Four Lacks remitted by your Servants at *Bengal*, by Bills upon that Place, which has ſerved for our preſent Wants; but as our Exigencies will require a further conſiderable Sum, we ſhall continue drawing on them, and have deſired them to remit as Opportunities offer; by which Means we hope we may not have Occaſion to draw ſo much upon your Honours; which you may reſt aſſured nothing but unavoidable Neceſſity will induce us to do, though the providing our Inveſtments, and the large Drafts we may now ſhortly expect from *Mocha*, will, we fear, require a larger Sum than we ſhall be able to raiſe by Bills on *Bengal*, and we have at preſent no other Reſource.

General Letter 3 December 1770.

Par. 104. The ſeveral Minutes on our Diary now tranſmitted, on the Subject of Money, will fully ſhew to your Honours the great Diſtreſs we have at times been in on this Account. Notwithſtanding we have been ſupplied from *Bengal*, ſince the *Fox*'s Departure, with no leſs a Sum than Rupees 7,60,509. 2. 80. by Drafts from thence and *Surat*, and Remittances from your Servants, we on the 19th June were reduced to a Balance of Rupees 161. 1. 31., beſides Drafts unpaid to the Amount of Rupees 62,243. 1. 64.; and as, notwithſtanding our Reſolution of the 17th April, for receiving Money for Bills upon the Terms preſcribed by your Honours, in your Commands of the 30th June 1769, and to bear an Intereſt until the Bills were granted, no Money had till that Time been tendered us, it appeared therefore to us indiſpenſably neceſſary to adhere to our former Terms of 2*s.* 5*d.* to your Honours Servants, and 2*s.* 3*d.* to all others; nay more, that we ſhould grant the latter 2*s.* 4*d.* for all Monies paid in within a Month, in hopes of procuring a Supply of Caſh for our immediate Wants, which we had no Proſpect of doing but by this Means: We therefore iſſued public Notice accordingly; notwithſtanding which, little or no Money was paid in; and on the 7th September, a Calculate of Caſh wanted till the End of May was laid before us, whereby it appeared, we ſhould require upwards of One Million Five hundred thouſand (1,500,000) Rupees by that Time, Three of which we had wrote for to be ſent us in Specie from *Bengal*; and by a Letter then before us from *Surat*, we had Reaſon to expect Two Lacks (2,00,000) from thence; but as this fell ſo very ſhort of the above Sum, we determined, as the moſt certain Means which occurred to us for relieving our Wants, to write to the Preſident and Council at *Fort William*, to remit us, excluſive of what they might ſend in Specie, Six Lacks by Bills of Exchange, and to draw upon your Honours for what further Sums we might want; but as we could not expect to receive any Money from *Bengal* ſooner than March, before which it appeared evident, from the Eſtimate, we ſhould want near Twelve (12) Lacks of Rupees, we found ourſelves under the diſagreeable Neceſſity of continuing the Exchange to private Perſons at 2*s.* 4*d*; but on re-conſidering the Affair, and having Hopes of a Supply for our immediate Wants by other Means, we deferred carrying into Execution that Reſolution until the 28th; when it appearing to us unavoidable, and it being conſidered,

that your Honours loſt Six and a Half (6½) per Cent. by the Exchange on *Bengal*, while the Loſs ariſing from the Increaſe of One Penny in the Rupee was not more than 3½ per Cent. we determined to continue the Exchange at that Rate; but in order to deter private Perſons from withholding their Money, in hopes of our Neceſſities obliging us ſtill to increaſe it, we expreſsly declared, that on no Conſideration whatever it would be raiſed further; and by the Liſt of Bills drawn by theſe Ships, inſerted in this Letter, your Honours will perceive the Sum paid in at this Rate.

105. Finding on the 26th October, by a Letter from your Servants at *Surat*, that we had little Reaſon to expect any conſiderable Supply from thence, for Bills on *Bengal*, even at a Half per Cent. more diſadvantageous to your Honours than what mentioned in the preceding Paragraph, excluſive of a further Loſs in remitting the ſame here, the Preſident offered to our Conſideration ſome Obſervations which had occurred to him on the Subject, and which are entered at Length on our Proceedings that Day, and an atteſted Copy thereof, and of the Minute made thereon, tranſmitted in the Packet under N° 58; in which he ſets forth the Neceſſity of raiſing the Exchange, as the Means moſt beneficial to your Intereſt, and the only Remedy of enabling us to procure a ſufficient Sum for our Exigencies: And proved, that by drawing on your Honours at 2*s*. 4*d*. and 2*s*. 6*d*. inſtead of giving Bills on *Bengal*, at the Exchange which your Servants at *Surat* have lately done, your Honours would ſave 10 per Cent. at the firſt, and even 8½ at the laſt, excluſive of which your Honours complain, in the 120th and 122d Paragraphs of your Commands of the 6th April laſt, of a Loſs even of Four (4) per Cent. ſuſtained on *Bengal* Bills, and direct us to avoid ſuch Loſs in future: He likewiſe remarked the Reluctance you expreſs, in your Commands of the 30th June 1769, to our drawing on you for more than £.50,000, or at moſt, the additional Sum the *Camden* might have carried to *China* in Specie, which was Three Lacks of Rupees, ſolely from a Difficulty you apprehended might ariſe to you, in the Payment of Drafts to an unlimited Amount; though convinced, as you are pleaſed to add, of that being moſt conſiſtent with your real Intereſt. Your Orders in reſpect to the Rate of Exchange we had before been obliged to deviate from; the other Difference now in queſtion amounted to about Five Lacks; and as we ſhall diſpatch, during this Year, not leſs than Five Ships, excluſive of that from *Mocha*, whoſe Cargo amounts to R^{s} 2,79,790. 2. 30, each of whoſe Invoices, computed from thoſe of the Three diſpatched laſt Year; viz. *Deptford*, *Speaker*, and *Fox*, may be eſtimated at Rupees 2,32,104. 3. 47, each; making together R^{s} 11,60,574. 1. 35, and with the Addition of the *Mocha* Ship, 14,40,364. 3. 65; and your Honours will have One Year and Ninety Days after Acceptance to ſatisfy them; in which the Produce of Three Ships Cargoes more than uſual, that will be conſigned your Honours this Seaſon, would conſiderably more than furniſh Means of doing: The Preſident for all theſe Reaſons therefore concluded, that a Meaſure in all other Reſpects ſo evidently for your Advantage, muſt and would meet with your higheſt Approbation; and therefore propoſed it; but, that your Honours might be convinced he did not mean to avail himſelf of your Neceſſities, merely for his own Advantage, he agreed to pay in ſuch Sums as he might want to remit at the preſent Rate of 2*s*. 5 *d*. and leave it to your Honours to grant him the additional Penny in the Rupee, in Conſideration of the ſeaſonable Supply it would afford to your Affairs, without which your Ships muſt remain in *India*, or return Home without Cargoes.

106. The Preſident's Obſervations appeared to us in every reſpect ſo juſt, and his Propoſals ſo diſintereſted, and ſo evidently for your Honours Intereſt, as every Method had been tried for raiſing Money without Effect; and we were perfectly convinced we could not poſſibly by any other Means ſupply our Exigencies, that we determined to accept it, and to grant the Preſident recommendatory Bills for whatever Sums he might pay in accordingly, which we have done for the Sum of Rupees 1,56,227. 2. 66. paid in ſince that Time; and we are moſt ſtrenuouſly to recommend to your Honours to make good the ſame to him in *England*, at the Rate of 2 *s*. 6 *d*. in Conſideration of his affording ſuch a ſeaſonable Supply; and ſuch Sums as have been paid in by Covenant Servants ſince, have been received on the ſame Terms, and will be continued, until the Amount we are in want of ſhall be completed. The different Bills and Certificates granted by theſe Ships will be particularized at the End of this Addreſs.

107. Upon the above Occaſion, Mr. *Taylor* delivered in a Letter, propoſing a Mode of eaſing the Place in point of Currency, by iſſuing Bills from the Bank on Loans upon the preſent Security; which, though we were of Opinion it would not be any immediate Remedy to the preſent great Scarcity of Specie, it would be attended with great future Convenience to the Trade of the Iſland, excluſive of the great Advantage your Honours will derive from the Intereſt ariſing on the Amounts: We therefore determined to carry Mr. *Taylor*'s Propoſal into Execution, by iſſuing Notes to the Amount of the Debt the Treaſury owes the Bank, being with Intereſt about Eight Lacks (8,00,000) of Rupees, and the Notes to be from Forty to One thouſand Rupees, each ſigned by the Managers of the Bank, and ſealed with your Seal; but the Preſident afterwards talking on this Subject to Mr. *Robert Blachford*, whom your Honours permitted to come to *India* to ſettle the late Mr. *Spencer*'s Affairs, and who was bred to the Banking Buſineſs, he deſired to deliver in ſome Hints on the Subject of the propoſed Plan, which he did accordingly; and we referred the ſame, with Mr. *Taylor*'s Letter, to the Conſideration of the Committee of Accounts, who have reported their Opinion to us, but we have not yet come to a final Reſolution thereon; this however we ſhall do in a few Days; and you may reſt aſſured, we ſhall duly weigh every Circumſtance, before we take any Meaſures upon a Matter of this Importance.

108. In hopes of your Servants at *Madraſs* being able to aſſiſt us with ſome Money in our preſent Scarcity, we have ſet forth to them our Diſtreſs, and requeſted they will adviſe us if they can ſupply us with any, and to what Amount.

117. We have drawn the following Sets of Bills of Exchange on your Honours at Ninety Days Sight, and if not then paid, to bear an Intereſt of Three (3) per Cent. per Annum from the Expiration of the ſaid Ninety Days until the End of One Year, when they are to be made good (no Money having been paid to us, or expected by us, from the 10th March to the 19th June, on the Terms preſcribed by your Honours, per *Lapwing*, as will fully appear by our Conſultation of the latter Date) to all which we requeſt you will ſhew due Honour.

One Set of Bills of Exchange, drawn at the Rate of Two Shillings and Three Pence per Rupee, amounting to - - £. Sterling	536	4	8
Thirty-eight Sets of Bills of Exchange, drawn at the Rate of Two Shillings and Four Pence per Rupee, amounting to - £. Sterling	25,647	5	2
Twenty Sets of Bills of Exchange, drawn at the Rate of Two Shillings and Five Pence per Rupee, amounting to - - £. Sterling	28,801	9	5

118. The following recommendatory Bills being drawn, in conſequence of our Reſolution of the 26th October, as fully ſtated to your Honours in the 106th

Para-

Paragraph of this Addreſs, you will be pleaſed to diſcharge the ſame accordingly.

Ten Sets of Bills of Exchange drawn at the Rate of Two Shillings and Five Pence, but recommended to be paid at Two Shillings and Six Pence, amounting to - - Rupees 2,41,985. 3. 70.

119. We have likewiſe drawn the following Certificates on your Honours, which you will pleaſe to diſcharge.

Eleven Sets of Certificates, amounting to - - Rupees 1,09,894. 3. 68.

120. We have received from the Attorney of Colonel *Hector Munro* a further Sum, of Rupees 13,913. 2. 25., for which we have granted him a Set of Certificates, agreeable to our Reſolution of the 10th April laſt.

General Letter, 26th February 1771.

N. B. This being received before the following Letter of the 4th, is the Reaſon why it is placed firſt.

Par. 3. Notwithſtanding the ſeveral Methods we have tried to procure a ſufficient Supply of Money to carry on our Inveſtments, as alſo for our current Expences, we find ourſelves greatly diſtreſſed for Money for both; more particularly as no Bills are yet arrived from your Servants in *Bengal*; and as by a Report of our Treaſury, laid before us in Conſultation, under the 18th Inſtant, it appeared there was only a Balance then remaining therein, of Rupees 18. 3. 66.; and there was then due from it, Rupees 1,29,597. 2. 79. and at the ſame time we were in want of large Sums to ſupply the Coaſt Settlements, or no Cargoes could be expected to be provided there, if not ſhortly ſupplied, for the Ships of the enſuing Seaſon, as well as for the *Northumberland*'s Stock to *Canton*, and the Beginning of another Month was alſo approaching, when large Sums would be indiſpenſably wanted by the ſeveral Paymaſters for the Monthly Diſburſements. We therefore determined, as the only Reſource, to receive Money at Intereſt, either here or at *Surat*, to the Amount of Two Lacks of Rupees for the preſent; and public Notice was given of our Reſolution. But we are ſorry to acquaint your Honours, that ſuch is the Scarcity of Specie, that to this Time we have only received Rupees 12,725 on this Account.

General Letter, 4th February 1771.

33. Your Honours were adviſed, in our Addreſs of the 4th ultimo, of our Intentions to iſſue Notes from the Bank; but having referred the ſame to the Conſideration of the Committee of Accounts, we were of Opinion, in conſequence of their Report, that it could not be done without a flowing Treaſury, and therefore determined to defer it for the preſent.

34. We likewiſe mentioned to your Honours in our Addreſs, an Application to your Servants at *Madraſs* to aſſiſt us with Money; but are ſorry now to adviſe, that inſtead of being able to afford us Aſſiſtance, they are apprehenſive they ſhall not have ſufficient for their own Occaſions, and have wrote accordingly to your Servants in *Bengal*, in hopes that they may be able to aſſiſt them. We have the Pleaſure to add, thoſe Gentlemen acquaint us, under the 28th November, that they ſhould endeavour to furniſh us, by Bills upon *Surat*, with the Nine Lacks we deſired; but as we cannot poſſibly receive more than Two Lacks and Half before the End of May at ſooneſt, it will not by any means anſwer our Purpoſe of ſecuring the neceſſary Inveſtment of Pepper, Sandal Wood, and Cardamoms, or even our current Expences, for all which Advances ought now to be made; but the Want of Specie, which your Servants in *Bengal* write they cannot ſupply us with, puts this out of our Power, our Treaſury being now ſo low, that we cannot ſupply your Servants at *Tellicherry* with a Rupee; notwithſtanding we, on the 3d ultimo, previous to the Receipt of the above Letter from *Bengal*, took into Conſideration how very inadequate the Sums then received for Bills and Certificates on your Honours had been found to our Wants; and that the Terms on which the recommendatory Bills were granted to Covenant Servants, had proved ſo diſagreeable to Individuals, from their very uncertain Tenor, that we had not the leaſt Proſpect of procuring any further Sum on thoſe Terms, in future; and therefore determined to raiſe the Exchange to Covenant Servants from 2 *s.* 5 *d.* to 2 *s.* 6 *d.* per Rupee, as the only Reſource we had left for procuring the Money indiſpenſably neceſſary for enabling us to carry on the Affairs under our Management. We therefore flatter ourſelves your Honours will not diſapprove this Meaſure, on conſidering the extreme Urgency of the Caſe; and our having tried every other poſſible Expedient for procuring Money, as has at different Times been noticed to your Honours; and we are now determined not to raiſe the Exchange farther upon any Pretence whatever. We have accordingly drawn the following Bills on the above Terms, to which you will pleaſe to ſhew due Honour:

Sixteen Sets of Bills of Exchange, drawn at the Rate of Two Shillings and Six Pence per Rupee, amounting to - - £. Sterling 13,428 1 6

35. We have likewiſe drawn the following Bills at Two Shillings and Four Pence, which you will pleaſe to diſcharge:

Sixteen Sets of Bills of Exchange, drawn at the Rate of Two Shillings and Four Pence per Rupee, amounting to - - £. Sterling 7,256 9 —

36. The under-mentioned Two Sets of Bills have likewiſe been granted, by this Opportunity, at Two Shillings and Five Pence, which we requeſt your Honours will diſcharge.

Two Sets of Bills of Exchange, drawn at the Rate of Two Shillings and Five Pence per Rupee, amounting to - - - £. Sterling 668 19 6

In *Bombay* Conſultations, 2d February 1770.

ESTIMATE of CASH judged neceſſary to defray the General Expences of this Preſidency and its Subordinates, from 1ſt February to 31ſt October 1770; and for the Purchaſe of ſuch Part of the ſeveral Inveſtments as may be received within that Time; as alſo an Eſtimate of what Caſh may be received in the above Term, with the Balance at preſent remaining; viz.

				Surplus.	Deficiency.
The PRESIDENCY; viz.					
Expences; viz.					
Land Paymaſter's Diſburſements for 9 Months, at R^{s} 20,000 per Month, is	1,80,000 — —				
Due on Account for laſt Ditto	3,010 2 —				
		1,83,010 2 —			
Military Paymaſter's Ditto for Ditto, at Rupees 80,000 per Month, is	7,20,000 — —				
Due on Account D^{o} for December and January	3,500 — —				
		7,23,500 — —			
Marine Paymaſter's D^{o} for D^{o}, at R^{s} 30,000 per Month, is	2,70,000 — —				
Due on Account D^{o} for December and January	48,500 — —				
		3,18,500 — —			
Dock and Pier Paymaſter's D^{o} for D^{o}, at R^{s} 900 per Month, is	8,100 — —				
Due on Account D^{o} for November, December, and January	5,007 — 24				
		13,107 — 24			
The Paymaſter of the new Works D^{o} for D^{o}, at R^{s} 35,000 per Month, is	3,15,000 — —				
Due on Account D^{o} for December and January	15,694 — —				
The Valuation of Houſes and Oarts to be pulled down, ſuppoſed may amount to	2,00,000 — —				
		5,30,694 — —			
The Powder Houſe Committee D^{o} for D^{o}, at Rupees 2,000 per Month, is	18,000 — —				
Due on Account laſt Month	2,000 — —				
		20,000 — —			
Account Salary due 31ſt December, but not paid for want of Caſh		9,653 3 20			
Ditto from 1ſt January to 30th June		9,653 3 20			
Account Free Gift due 31ſt December laſt, but not paid, there not being ſufficient in the Treaſury		45,187 — 66			
Ditto to be paid 1ſt July		45,187 — 66			
To purchaſe 2,500 Morahs of Batty for the Year, at 19. 1. per Morah		48,125 — —			
To diſcharge the Draughts from the Supra Cargoes of the *Duke of Cumberland*, for the Proviſion of her *Mocha* Cargo will be (excluſive of her Advantages by Freight) about		2,25,000 — —			
To complete the *Lord Camden*'s Stock to *China*, ſuppoſing her Invoice to amount to Rupees 95,000, there will be wanting		2,25,000 — —			
To purchaſe the Saw Mills		20,050 — —			
To purchaſe 1,500 Candies of Pepper at *Onore*, in caſe of re-ſettling there, at R^{s} 110 per Candy	1,65,000 — —				
General Expences there for 9 Months, at R^{s} 500 per Month	4,500 — —				
		1,69,500 — —			
			25,86,168 1 96		

CASH remaining and to be received; viz.

Treasury Balance therein to 31st last Month			4,785 2 24	
The Amount of an Invoice of Treasure received by the *Revenge* 26th last Month, but not yet brought in the Treasury Account			1,00,000 — —	
Amount of Bills received from *Surat* in favour of the President and Council	61,705 — —			
Deduct received in Part	16,600 — —			
		45,105 — —		
Due on Account the last General Sales			3,69,707 2 25	
Suppose may be received One Half of the Sale of the 6th December last, within the Term of this Estimate, will be about			6,00,000 — —	
Rice, Batty, and Arrack, for the Garrison			60,000 — —	
Bombay Customs, supposing them to be 2,50,000 per Annum, is for 9 Months	1,87,500 — —			
Mahim D°, at 13,000 per D°, is	9,750 — —			
Collector's List, at 1,80,000 for 12 Months, is	135,000 — —			
		3,32,250 — —		
Warehouse Sales for 9 Months, about			37,500 — —	
Marine Paymaster's D° D°			16,000 — —	
Military Storekeeper's D° D°			9,000 — —	
General Storekeeper's D° D°			6,000 — —	
Due on Account Warehouse Sales			8,107 — 28	
Coinage Duty, about			6,000 — —	
Account Tonnage			8,000 — —	
To complete the Five Lacks drawn on *Bengal* Presidency by the Chief and Factors at *Surat*			99,500 — —	
To be received from *Bengal* in Specie			2,00,000 — —	
				19,01,955 — 77
				6,84,213 1 19

Persia Agency; viz.

Balance of their Cash 25th September last		24,165 — 52	
Suppose may be received on Account their Sales of Woollens, within the Term of this Estimate		50,000 — —	
Allow may be recovered in Part Good Debts		50,000 — —	
			1,24,165 — 52
Its General Expences, about R' 4,000 per Month, is for 13 Months		52,000 — —	
Account Salary		2,000 — —	
Amount due the Estate of *Martin French*		6,712 2 42	
			60,712 2 42
N. B. It appears very uncertain whether any Part of this Sum will be received within the Term of this Estimate.			63,452 2 10

Surat Factory; viz.

Its General Expences about R' 25,000 per Month		3,00,000 — —	
Further Advances to be made on Account the Investment pro Anno 1768		1,72,909 3 50	
To Advance on Account the New Contract for 1770		3,00,000 — —	
			7,72,909 3 50

Balance of their Cash 9th November last	1,12,516 2 80				
Purchasers Goods remaining, as per Quick Stock dated as above	1,34,251 2 78				
Their Revenues about	2,00,000 — —				
Suppose may be received on Account Purchasers Goods to be delivered there within the Term of this Investment	75,000 — —				
		5,21,768 1 58			2,51,141 1 92
Tellicherry Factory; viz.					
To purchase 1,500 Candies of Pepper, at R° 125 per Candy	1,87,500 — —				
Cardamoms 20,000 lb. at 800 R° per Candy	28,571 1 71				
Sandal Wood, 400 Candies of the 1st and 2d Sort, at R° 145 per Candy on a Medium	58,000 — —				
Rice, 15,000 Bales, at R° 2 each	30,000 — —				
Account Loans to be paid off	20,840 — —				
Land and Military Paymaster's Disbursements for Eleven Months, computed on a Medium, exclusive of Rice, at Rupees 16,000 per Month	1,76,000 — —				
To defray the Charges of *Callicut* Factory	5,500 — —				
		5,06,411 1 71			3,53,697 3 77
Cash remaining 22d October last	24,542 — 36				
Customs supposed will be collected	4,000 — —				
Rents and Revenues D°	10,000 — —				
Sales D°	5,000 — —				
Treasure remitted them per Ships *Speaker*, *Deptford*, and *Camden*, since the above Date	1,09,171 1 58				
		1,52,713 1 94			
Anjengo Factory; viz.					
Its General Expences for 11 Months, at Rupees 3,000 per Month	33,000 — —				
To purchase 2,000 Candies of Pepper, at R° 82 per Candy	1,64,000 — —				
	1,97,000 — —				
Suppose may be advanced in Part of their Contract the same as last Year	1,13,073 3 53				
		83,926 — 47			35,026 — 47
Balance of their Cash 20th December last	— —	48,900 — —			
Fort Victoria Factory; viz.					
Its General Expences for 11 Months, at R° 1,500 per Month	16,500 — —				
Account Cattle may be provided	4,800 — —				
		21,300 — —			10,360 1 63
Balance of their Cash 30th November last	2,939 2 37				
Rents and Revenues may be about	8,000 — —				
		10,939 2 37			

Surplus.

Deficiency.

Scindy Reſidency; viz.			
Suppoſe may be received on Sales of Woollens	50,000 — —		
Balance of Caſh 15th September laſt	16,049 — 55		
		66,049 — 55	
Its General Expences for 14 Months, at R^{s} 1,500 per Month		21,000 — —	
			45,049 — 55
			1,08,501 2 65
			13,34,439 — 98
Deduct Surplus			1,08,501 2 65
Suppoſed will be deficient - Rupees			— — —
			12,25,937 2 33
N. B. There will be wanted before the 31ſt May next R^{s} 8,49,230. 2. 21, as follows; viz.			
For the ſeveral Paymaſters Diſburſements for Four Months eſtimated as above, including the Valuation of Houſes and Oarts to be pulled down			8,71,600 — —
Due on Account laſt Month's Diſburſements			42,112 — 87
Account Salary for laſt Six Months			9,653 3 20
Account Free Gift for D°			45,187 — 66
To purchaſe 2,500 Morahs of Batta for the Garriſon			48,125 — —
To complete the *Lord Camden*'s Stock to *China*			2,25,000 — —
To purchaſe 1,500 Candies of *Onore* Pepper			1,65,000 — —
Will be wanted at *Tellicherry* about			3,00,000 — —
Ditto — *Anjengo* D°			40,000 — —
To purchaſe the Saw Mills			20,050 — —
			17,66,728 — 73
Deduct; viz.			
CASH remaining and to be received; viz.			
Treaſury Balance therein 31ſt laſt Month			4,785 2 24
The Amount of an Invoice of Treaſure received by the *Revenge* 26th of laſt Month, but not yet brought in the Treaſury Account			1,00,000 — —
Amount of Bills received from *Surat* in favour of the Preſident and Council		61,705 — —	
Deduct received in Part D°		16,600 — —	
Suppoſe may be received on Account of the General Sales within the above Term			45,105 — —
Bombay Cuſtoms may be received about			3,00,000 — —
Mahim Cuſtoms			80,000 — —
Collector of the Rents and Revenues			5,000 — —
Warehouſe Sales			60,000 — —
Due on Account D°			15,000 — —
To be received at *Surat*, to complete the Five Lacks drawn upon *Bengal*			8,107 — 28
Expected from *Bengal* in Specie			99,500 — —
			2,00,000 — —
			9,17,497 2 52
Will be wanted Rupees			— — —
			8,49,230 2 21

In *Bombay* Conſultations, 7th September 1770.

ESTIMATE of CASH judged neceſſary to defray the General Expences of the Preſidency, and its Subordinates, from the 1ſt September 1770 to the 31ſt May 1771, and for the Purchaſe of ſuch Part of the ſeveral Inveſtments as may be received within that Time; as alſo an Eſtimate of what Caſh may be received in the above Time, with the Balance at preſent remaining; viz.

The PRESIDENCY; viz.				Surplus.	Deficiency.
Expences; viz.					
Land Paymaſter's Diſburſements for 9 Months, at 20,000 Rupees per Month	1,80,000 — —				
Military Paymaſter's D°, at 80,000 D°	7,20,000 — —				
Marine Ditto D°, at 30,000 D°	2,70,000 — —				
Dock and Pier Ditto D°, at 900 D°	8,100 — —				
Paymaſter of the New Works D° 35,000 D°	3,15,000 — —				
The Valuation of Houſes and Oarts to be pulled down, ſuppoſe may amount to	2,00,000 — —				
The Powder Houſe Committee, their Diſburſements for 9 Months, at 2,000 R' per Month	18,000 — —				
Account Free Gift, due 30th June laſt, but not yet paid for want of Caſh, amounting to	45,187 — —				
To be paid 1ſt January next	45,187 — —				
Account Salary to be paid 1ſt January next	10,000 — —				
To complete the *Northumberland*'s Stock to *China*, ſuppoſing her Invoice may amount to R' 95,000, will be wanting	2,25,000 — —				
To purchaſe 60 Tons of Cowries	7,225 — —				
To purchaſe 1,500 Ca' of *Onore* Pepper at 125 per C'	1,87,500 — —				
General Expences for 9 Months	5,000 — —				
To purchaſe 2,500 Morahs of Batty, at 19. 1. per M.	48,125 — —				
Due on Account *Mocha* Bills of Exchange	1,94,865 1 60		24,79,189 1 60		
CASH remaining and to be received; viz.					
Treaſury Balance this Day	66 3 92				
Due on Account *Surat* Bills of Exchange	1,10,475 1 61				
Balance outſtanding on Account the General Sales	3,89,091 3 42				
Suppoſing our General Sales to be equal to laſt Year's, may be received within the Term of this Eſtimate	6,00,000 — —				
Bombay Cuſtoms, at 250,000 per Annum, is for 9 Months	1,78,500 — —				
Mahim D°, at 13,000 per D°, is D°	9,750 — —				
Collector's Liſt, at 180,000, is for Ditto	1,35,000 — —				
Cuſtoms due for the Months of June and July laſt, not yet paid into the Treaſury	70,000 — —				
Rice and Batty for the Garriſon	60,000 — —				
Warehouſe Sales for 9 Months	37,500 — —				
Marine Paymaſter's D° for D°	16,000 — —				
Military Storekeeper's D° for D°	9,000 — —				

General Storekeeper's D° for D°	6,000 — —			
Due on Account Warehouſe Sales	16,407 3 86			
Coinage Duty	6,000 — —			
Account Tonnage	8,000 — —			
Balance in the Hands of Mr. *Mathewſon*, to be paid into the Company's Treaſury	14,764 1 70			
		16,75,556 2 51		
				8,03,632 3 09
Perſia Agency; viz.				
Balance of their Caſh the 10th April	11,000 — —			
Suppoſe may be received on Account their Sales of Woollens	1,00,000 — —			
Due from the Agent	16,000 — —			
		1,27,000 — —		
Their General Expences for 13 Months, at 4,000 per Month	52,000 — —			
Account Salary	2,000 — —			
		54,000 — —		
			73,000 — —	
Surat Factory; viz.				
General Expences for 13 Months, at 25,000 per Month	3,25,000 — —			
Further Advances to be made on Account the Inveſtment pro Anno 1768	83,167 3 25			
To Advance on Account the New Contract for 1770	3,24,422 2 —			
To diſcharge the Bills drawn by the Supercargoes of the *Mocha* Ship on the Chief and Council	57,014 2 —			
		7,89,604 3 25		
Balance of their Caſh 10th April	42,395 3 17			
Their Revenues about	2,00,000 — —			
Suppoſe may be received on Account Purchaſers Goods now remaining and to be received	2,00,000 — —			
		4,42,395 3 17		
				3,47,209 — 08
Tellicherry Factory; viz.				
To purchaſe 2,000 Candies of Pepper, at 125 Rupees per Candy	2,50,000 — —			
Cardamoms 20,000 lb. at 675 R° per Candy	24,107 — 57			
Sandal Wood 400 Candies, at 112 per Candy	47,800 — —			
Rice 15,000 Bales, at 2 R° each	30,000 — —			
Account Loans to be paid off	15,440 — —			
General Expences for 12 Months, at 16,000 R° per Month	1,92,000 — —			
To defray the Charges of *Callicut* Factory	6,000 — —			
		5,65,347 — 57		
Balance of their Caſh 17th May laſt	1,80,065 1 3			
Cuſtoms about	4,000 — —			
Revenues and Rents	10,000 — —			
Sales	5,000 — —			
		1,99,065 1 3		
				3,66,281 3 54

			Surplus.	Deficiency.
Anjengo Factory; viz.				
Balance due on Account the laſt Contract	23,705 — 42			
Ditto on Account the Cloth Inveſtment	2,111 1 24			
To Advance on Account a New Contract for 2,000 Candies Pepper	54,666 2 66			
General Expences for 12 Months, at 4,000 Rupees per Month	48,000 — —			
Due on Account Rice	3,019 — —			
Loans to be paid off	40,000 — —			
		1,71,502 — 32		
Balance of their Caſh 27th May laſt	- -	3,000 — —		
				1,68,502 — 32
Scindy Reſidency; viz.				
Suppoſe may be received on Account Sale of Woollens	50,000 — —			
Balance of their Caſh 28th February	1,569 2 43			
		51,569 2 43		
General Expences for 15 Months, at 1,500 per Month	- -	22,500 — —		
			29,069 2 43	
Fort Victoria Factory; viz.				
General Expences for 10 Months, at 1,500 per Month	- -	15,000 — —		
Balance in their Caſh 31ſt July	6,669 2 70			
Rents and Revenues about	6,000 — —			
		12,669 2 70		
				2,330 1 30
			1,02,069 2 43	16,87,956 — 33
Deduct Surplus			- -	1,02,069 2 43
Deficiency Rupees			- -	15,85,886 1 90

Bombay, 1ſt September 1770.

Errors Excepted.

per *William Hornby*, Accomptant.

APPENDIX, N° 17.

N°	Bills of Exchange. To whom payable.	Sums granted 22d November 1770.	Sums granted 20th January 1771.	Total.	To whom granted.
17 - -	*Philip Affleck*, Eſquire - - - -	140 7 7	— — —	140 7 7	*Vanſittart*, *Darell*, and *Holland*.
165 - -	*Robert Allen* - - - - -	797 16 3	— — —	797 16 3	*James Alexander*.
181 - -	*Matthew Allen*, Surgeon - - - -	3,000 — —	— — —	3,000 — —	The Rev. Mr. *John Zechariah Kiernander*.
278 - -	*Staneſby Alchorne* - - - - -	262 11 3	— — —	262 11 3	The Reverend Mr. *Baynes*.
466 - -	*William Alexander* - - - - -	— — —	13,677 18 9	13,677 18 9	*James Alexander*.
403 - -	Captain *James Angus* - - - -	— — —	3,327 4 6	3,327 4 6	Himſelf.
12, 13, 309 -	*Anthony* and *John Lewis André* - - -	2,435 — —	294 7 —	2,729 7 —	*Vanſittart*, *Darell*, and *Holland*, being the Produce of Coral imported per ſundry Ships, as per Regiſter.
98, 367 - -	*William Aplegarth* - - - - -	567 10 10	599 18 9	1,167 9 7	Himſelf.
53 - -					
53 - -	*David Arthur*, or his Attornies - - -	255 2 4	— — —	255 2 4	*Claud Ruſſell*, Attorney to *George Stratton*, Account of *David Arthur*.
47 - -	*John Bathoe*, Account Eſtate of *Joſ. Wynne* - -	166 6 8	— — —	166 6 8	Himſelf.
259, 4 - -					
259, 461 - -	*Mary Bathoe* - - - - -	1,000 — —	675 — —	1,675 — —	*Laurell* and *Grahame*, Account *John Bathoe*, *John Bathoe*.
169 - -	*Edward Baber* - - - - -	225 — —	— — —	225 — —	*Vanſittart*, *Darell*, and *Holland*, Account *Edward Baber*.
366 - -	*James Balfour* - - - - -	— — —	367 5 —	367 5 —	*Samuel Charters*, Account *David Balfour*.
438 - -	*Ballantine* and *Hunter*, Account *Robert Hunter*, Senior	— — —	502 3 9	502 3 9	*William Makepeace Thackery*.
132 - -	*Richard Barwell*, Eſquire, of *London* - - -	3,987 2 —	— — —	3,987 2 —	*Richard Barwell*, Junior, being the Produce of Coral imported per Ship *Hector*.
372 - -	Miſs *Mary Barwell* - - - -	— — —	100 14 6	100 14 6	*William Atkinſon*.
312 - -	*John Bates* - - - - - -	— — —	36 17 —	36 17 —	*Vanſittart*, *Darell*, and *Holland*.
28 - -	*Elizabeth Beard*, Account *William* and *Lucy* Children of *William Macguire* - - -	408 6 6	— — —	408 6 6	*Lionel Darell*, Junior.
127 - -	*Richard Becher*, Eſquire, Account *Mary*, *Iſaac*, and *Daniel Ledoux* - - - - -	322 1 9	— — —	322 1 9	Himſelf.
176, 280, 426 -	*Richard Becher*, *Robert Nettleton*, and *T. Raikes* -	18,563 12 —	6,024 — 2	24,587 12 2	*Richard Becher*.
268, 465, 489 -	*Richard Becher*, *Robert Nettleton*, and *William Alexander*	4,908 10 9	3,247 16 6	8,156 7 3	*Richard Becher*, and *James Alexander*.
279 - -	*Richard Becher* and *Robert Nettleton* - - -	1,102 11 3	— — —	1,102 11 3	*Richard Becher*.
405 - -	*James Beavan* - - - - -	— — —	198 2 6	198 2 6	Himſelf.
460 - -	*John Bebb* - - - - - -	— — —	1,500 — —	1,500 — —	*James Laurell*.
36 - -	*Elizabeth Beard* - - - - -	177 4 3	— — —	177 4 3	*Lionel Darell*, Junior.
396 - -	*Bathazar Bierman* - - - - -	— — —	101 2 9	101 2 9	The Rev. Mr. *John Zachary Kiernander*.
273 - -	Major *William Blair* - - - -	500 — —	— — —	500 — —	*Herbert Harris*.

N°	Bills of Exchange. To whom payable.	Sums granted 22d November 1770.	Sums granted 20th January 1771.	Total.	To whom granted.
31 a 34, 38 a 41 -	*James Bourdieu, Richard Glover, Henry Vanfittart,* and *Philip Affleck* - - - -	76,049 9 7	— — —	76,049 9 7	*Lionel Darell,* Junior, Account of the Agents for Navy Donation.
109 - -	*Richard Bourchier,* Eſquire, Account of *Amelia* and *Sarah Bourchier* - - - -	140 18 6	— — —	140 18 6	*Claud Ruſſell* and *Hugh Inglis.*
202, 442, 486 -	*James Bourchier,* Eſquire - - -	707 18 3	1,856 15 —	2,564 13 3	*Claud Ruſſell,* Account of *James Bourchier,* Eſquire.
153 - -	*Richard Boſanquet* - - - -	1,237 14 6	— — —	1,237 14 6	*Richard Becher.*
186 - -	Lieutenant *Walter Bourke* - - -	73 11 7	— — —	73 11 7	Lieutenant *William Watſon.*
310 - -	*Charles Bodham,* and Mrs. *Sarah Jennings* -	— — —	902 6 9	902 6 9	*Nicholas Morſe.*
391 - -	*William Bond* - - - -	— — —	210 3 6	210 3 6	Himſelf.
112 - -	*George Brown, Glaſgow* - - -	166 8 8	— — —	166 8 8	*John Atchiſon.*
327 - -	*George Brown,* Account Eſtate of *Thomas Smith* -	— — —	505 14 3	505 14 3	*William Makepeace Thackery.*
358 - -	*Joſeph Brown* - - - -	— — —	2,242 1 3	2,242 1 3	*Charles Weſton.*
371 - -	*William Brown,* Junior - - - -	— — —	502 4 6	502 4 6	*William Atkinſon.* Account *William Brown.*
133 - -	*James Bruce,* of *Kenroſs,* and *Alexander Wedderburne,* of *Saint Germains* - - - -	2,984 7 6	— — —	2,984 7 6	*John Payne,* one of the conſtituted Attornies of the Legatees of Captain *Peter Caſtairs,* deceaſed.
199 - -	*Tnyr Burges,* and *John Carnac,* Account *Jacob Carnac*	2,516 8 —	— — —	2,516 8 —	*Henry Grant.*
434 - -	*Tnyr Burges,* and *Robert Gregory* - - -	— — —	521 1 3	521 1 3	D°
59 - -	*John Cane* - - - - - -	815 11 9	— — —	815 11 9	*John Brazier.*
77 - -	*Robert Campbell* - - - - -	3,942 7 9	— — —	3,942 7 9	*Laurell* and *Grahame.*
189 - -	Dr. *James Campbell* - - - -	163 3 2	— — —	163 3 2	Himſelf.
201 - -	Colonel *Charles Campbell,* and *Lionel Campbell,* Eſquire - - - -	6,219 16 10	— — —	6,219 16 10	*Claud Ruſſell,* Attorney to *George Smith,* Eſquire, for Account of Colonel *Donald Campbell.*
212 - -	Lieutenant Colonel *Campbell* - - -	1,589 13 10	— — —	1,589 13 10	Himſelf.
94 - -	*James Carrick* - - - - -	1,261 4 3	— — —	1,261 4 3	Himſelf.
76 - -	*Theophilus Cazenove* - - - -	11,168 12 10	2,765 8 9	13,934 1 7	*Charles Cazenove,* Eſquire, and *David Killican.*
348 - -	*Thomas Carnes* - - - - -	— — —	302 15 6	302 15 6	*David Kaiſton.*
340 - -	*Charles Thomas Coggan* and *William Nixon* - -	— — —	12,357 3 3	12,357 3 3	*John Zachary Kiernander, William Walker,* and *William Benſley,* Executors to the Eſtate of *John Griffin,* deceaſed, on Account of ſaid Eſtate.
341 - -	The Right honourable *Thomas Earl* of *Caſſellis,* on Account of the Eſtate of *Thomas Blair,* deceaſed - - - - -	— — —	1,053 6 6	1,053 6 6	*Robert Blair,* Adminiſtrator to the ſaid Eſtate.
157, 416 - -	*Francis Charlton* - - - -	960 15 6	3,422 18 3	4,383 13 9	*Joſeph Price.*
195, 430 - -	Mrs. *Francis Champion, Thomas Conway, Ruſſell Skinner,* and *John Eddiſon* - - -	6,236 19 4	1,132 15 —	7,369 14 4	*Harry Grant.*
27 - -	*Ralph Cleghorne* and *Andrew Hearſey* - -	3,494 8 10	— — —	3,494 8 10	*Lionel Darell,* Junior.
63 a 67, 114, 380 a 389 - -	*Robert,* Lord *Clive* - - - -	22,303 3 4	28,182 6 6	50,485 9 10	The honourable *John Cartier,* Eſquire, *Thomas Kelſall,* and *William Wynne.*
128, 370 - -	Captain *John Clements* - - -	1,853 6 —	421 11 3	2,274 17 3	*Charles Purling.*
233 - -	*Cliffe, Walpole,* and *Clarke,* Account Captain *Charles Haggis* - - - - -	1,227 7 2	— — —	1,227 7 2	*Charles Floyer,* Account *Charles Smith.*
318, 404 - -	D° on Account of *George Smith* - - -	— — —	4,970 — 3	4,970 — 3	*John Crichton.*

1,281	18	3	2,494	— 9	*Nathaniel Middleton.*
746	15	3	746	15 3	*Claud Ruffell*, Account Eſtate of *Matthew Clarke.*
—	—	—	812	19 —	*Thomas Morris.*
1,000	—	—	7,848	— 10	*James Grant*, and *Charles* and *James Grant.*
—	—	—	4,390	16 9	*Claud Ruſſell*, Account *Alexander Wynch.*
7,711	3	6	8,863	8 6	*Claud Ruſſell*, Account of General *Eyre Coote*, and *Harry Verelſt*, and Colonel *Richard Smith*, Account General *Eyre Coote.*
—	—	—	6,451	3 2	*Claud Ruſſell*, Account *Alexander Boſwall*, Eſquire.
1,200	—	—	3,200	— —	*Herbert Harris.*
46	13	9	46	13 9	Himſelf.
156	1	9	156	1 9	*Alexander Murray.*
640	15	3	640	15 3	Himſelf.
623	11	3	623	11 3	Himſelf.
—	—	—	521	19 —	Himſelf.
—	—	—	1,155	13 3	*John Aitkyn.*
1,440	11	6	440	11 6	Major *Lewis Dugloſs* and himſelf.
902	7	—	902	7 —	*Nicholas Marſe.*
200	—	—	200	— —	*John Miller*, Attorney to Lieutenant *John Cranſton.*
—	—	—	364	4 3	*Vanſittart*, *Darell*, and *Holland*, being the Produce of Coral imported per Ship *Deptford.*
—	—	—	1,000	— —	Lieutenant Colonel *James Morgan.*
—	—	—	952	8 7	Captain *Robert Davidſon.*
183	4	3	183	4 3	Himſelf.
—	—	—	1,343	1 9	*Claud Ruſſell*, Account of *Hanan Mendes Da Coſta*, being the Produce of Coral imported per Ship *Anſon*, and the honourable *John Cartier*, Eſquire.
—	—	—	5,295	8 —	*Thomas Morris.*
—	—	—	4,399	4 9	*John Miller.*
711	5	3	711	5 3	Captain *Thomas Compton.*
—	—	—	338	1 6	*Charles Floyer.*
—	—	—	99	— —	*John Briſtow.*
—	—	—	96	17 11	*Walter Brown.*
300	—	—	300	— —	*Vanſittart*, *Darell*, and *Holland.*
200	—	—	200	— —	D°
—	—	—	1,044	5 9	Himſelf.
—	—	—	499	6 1	*Edmund Elliſton.*
998	8	—	998	8 —	*John Miller.*
—	—	—	1,218	8 9	*John Reed.*
3,270	10	9	3,270	10 9	*John Miller.*
—	—	—	332	17 3	*Charles Purling.*
310	10	—	310	10 —	Himſelf.

No.	Bills of Exchange. To whom payable.	Sums granted 22d November 1770.	Sums granted 20th January 1771.	Total.	To whom granted.
206	[illegible] *Bleecker*	— — —	118 10 3	118 10 3	Captain *John Hicks.*
[illegible]	[illegible] *Raphael Franco*	1,892 15 1	— — —	1,892 15 1	*Vansittart, Darell,* and *Holland,* being the Produce of Coral imported per sundry Ships, as per Register.
[illegible]	[illegible]	272 17 —	— — —	272 17 —	Lieutenant *Robert Patton.*
[illegible]	[illegible]	— — —	200 — —	200 — —	*John Miller,* Attorney to *James Frazer.*
[illegible]	[illegible]	— — —	285 11 —	285 11 —	D°.
[illegible]	[illegible] Treasurer for the Time being of the Foundling Hospital	166 8 [illegible]	— — —	166 8 9	*Huzziromani,* on Account of the Foundling Hospital.
[illegible]	[illegible] *Pullarton*	500 — —	— — —	500 — —	*Vansittart, Darell,* and *Holland,* Account Captain *John Pullarton.*
[illegible]	[illegible] *Pullarton* [illegible]	— — —	1,518 4 3	1,518 4 3	*Charles Child,* Account the Estate of *George Wilson,* deceased.
[illegible]	[illegible] Reverend [illegible]	— — —	605 16 —	605 16 —	*Charles Child,* Account the Estate *Peter Dickson,* deceased.
[illegible]	[illegible]	— — —	727 13 3	727 13 3	*Charles Child,* Account the Estate of *Edward Menzies,* deceased.
[illegible]	[illegible]	— — —	86 19 6	86 19 6	*Charles Child.*
[illegible]	[illegible]	436 14 9	— — —	436 14 9	*Richard Burwell,* being the Produce of Coral imported per Ship *Lioness.*
[illegible]	[illegible]	554 13 8	— — —	554 13 8	*Vansittart, Darell,* and *Holland.*
[illegible]	[illegible]	— — —	200 — —	200 — —	*Herbert Harris.*
[illegible]	[illegible]	1,942 12 11	4,744 14 9	6,687 7 8	*William Walker* and *John Miller,* Attorney to *James Dixon.*
[illegible]	[illegible]	500 — —	305 2 —	805 2 —	*John Scott.*
[illegible]	[illegible]	300 — —	— — —	300 — —	*Herbert Harris.*
[illegible]	[illegible]	7,127 12 4	— — —	7,127 12 4	*Walter Brown.*
[illegible]	[illegible]	— — —	3,889 14 3	3,889 14 3	*James Grant.*
[illegible]	[illegible]	— — —	100 18 9	100 18 9	*John Braser,* Attorney to *David Anderson.*
[illegible]	[illegible]	1,1[illegible] 3 4	386 9 3	1,490 12 7	*Lionell Darell,* Junior.
[illegible]	[illegible]	2,954 8 7	483 [illegible] 9	3,437 11 4	*Claud Russell,* Account Estate *James Haldane.*
[illegible]	[illegible]	352 8 [illegible]	— — —	352 8 5	*David Kellican.*
[illegible]	[illegible]	1,689 11 [illegible]	— — —	1,689 11 3	Himself.
[illegible]	[illegible]	215 19 2	174 10 6	390 9 8	*Vansittart, Darell,* and *Holland,* and *Archibald Crawford* and *Edward Watts.*
[illegible]	[illegible]	3,959 19 —	— — —	3,959 19 —	*Charles Hippersley Coxe.*
[illegible]	[illegible]	9,102 14 [illegible]	— — —	9,102 14 3	*William Makepeace Thackery.*
[illegible]	[illegible]	13,938 16 [illegible]	— — —	13,938 16 —	Colonel *Charles Chapman.*
[illegible]	[illegible]	220 11 [illegible]	— — —	220 11 11	Himself.
[illegible]	[illegible]	138 8 [illegible]	282 3 6	420 11 9	Himself.
204	Lieutenant *William Halling*	4,673 — —	— — —	4,673 — —	*Henry Revell.*

Vol. IV.						
	Captain Richard Hall - - - -			5,632	1	6
	Captain Alexander Hamilton - - -			356	8	9
				883	6	9
	Executors and Co. Account Heirs to the Estate of					
				6,508	11	9
				100	15	6
				1,655	3	—
	Executors and Trustees Captain Sampson of the					
				2,328	1	4
				3,292	5	3
				1,426	8	9
	William Hueb, Esquire - - -					
				214	11	9
				150	18	—
				5,587	2	9
				194	16	3
				34,217	9	—
				1,062	16	6
				221	18	9
				1,032	18	6
				3,629	5	6
	Lieutenant Colonel Gilbert Ironside - -			500	—	—
	Samuel Hyas, Esquire - - -					
	John Saunders, Esquire - - -			542	9	6
				3,216	6	3
				1,624	8	6
				213	19	—
				1,350	—	—
				122	3	—
				1,758	17	6
				320	—	—
	Executors Henry Pyott, and George Clive			6,025	15	3
	Mark Lane - - - -			126	19	3
	John Kilsall, Thomas Clive, Francis Drinkell					
	Thomas Lane and John Darrell - -			312	9	9
	Mrs. Anne Lane - - - -			1,241	9	1
	Thomas Lane, Esquire - - -			930	—	—
	Captain William Lawes - - -			1,120	7	6
	James Lawrie - - - -			565	16	5
				100	8	—
	Robert Leigh and Ephraim Keller, Trustees to Mrs. Sarah Primatt - - - -			5,759	13	—
	Lieutenant Colonel Matthew Lobe - -			3,608	15	—
	James Lifter, Account Estate John Hammond -			4,144	14	—
				1,291	13	7

5,632	1	6	Himself.
356	8	9	*Thomas Hutton.*
883	6	9	*David Kulliean.*
6,508	11	9	*John Miller.*
100	15	6	*Edward Stratton.*
1,655	3	—	*Henry Grant.*
2,328	1	4	Himself.
3,292	5	3	Himself.
1,426	8	9	*Charles Watson*, Account Estate Ensign *William Crawford.*
214	11	9	*Captain Thomas Compton.*
150	18	—	*Harry Grant.*
5,587	2	9	Himself.
194	16	3	*John Hume.*
34,217	9	—	D°.
1,062	16	6	*Edward Smith.*
221	18	9	Reverend Mr. *John Zachary Kiernander.*
1,032	18	6	*Henry Reimer.*
3,629	5	6	*Jof. Price.*
500	—	—	*Vansittart, Darell*, and *Holland*, Account Lieutenant Colonel *Gilbert Ironside.*
542	9	6	Himself.
3,216	6	3	*Thomas Purges.*
1,624	8	6	*David Kullican.*
213	19	—	*Hugh Cuppage.*
1,350	—	—	Captain *James Rennell.*
122	3	—	*John Mosley*, Attorney to *John Armstrong.*
1,758	17	6	*James Laurell.*
320	—	—	*Thomas Kelsall.*
12,034	6	8	D°.
126	19	3	*Alexander Murray.*
312	9	9	*John Levett.*
1,241	9	1	*Vansittart, Darell*, and *Holland.*
930	—	—	*Samuel Middleton.*
1,120	7	6	Himself and *Thomas Lane*, Junior.
565	16	5	*William Askew.*
100	8	—	*John Bayne*, Attorney to Lieutenant *J. Erskine.*
21,262	9	10	*John Reid*, Esquire, Attorney to *Sarah Guillifor*, Administrator to Estate of *John Wood*, and D° Attorney to *John Bayne.*
4,144	14	—	*John Scott.*
1,291	13	7	*James Lifter.*

Exchequer upon payable	Sums granted 22d November 1770.	Sums granted 22d January 1771.	Total.	To whom granted.
Sutherland	1,110		1,110	Peter Lister.
Pollock	284		284	D°
Cassels	1,270		1,270	D°
Nairn	3,457		3,457	D°
Stewart	382		382	D°
Baird	1,159		1,159	D°.
Campbell	6,266		6,266	D°.
Nairn	1,261		1,261	D°.
Campbell	435		435	Himself.
Baird	848		848	John Baillie.
Campbell	1,784		1,784	John Knott,
Nairn	733	5	733	David Killican, Account Gerrt Gustavus Ducarel.
Campbell	755	17 6	755	Nicholas Graden,
Nairn	5,781		5,781	Lieut. Davies, Junior, Account William Lessingham Robinson, William Lythington, Robert Crawford, and Alexander Ferguson,
Campbell	7,470	13 9	7,470	Penfold, Dowd, and Holland.
Nairn	111		111	Captain John Tarleton, Account of Lieutenant Colonel Thomas Dunn Hartley.
Campbell	289		289	Himself.
Nairn	446	9 6	446	John Graham.
Campbell	1,998		1,998	Lord and Graham.
Nairn	830		830	John Graham,
Campbell	10,512		10,512	Lord and Graham, and D° Account Estate Lieutenant Charles Kinloch.
Nairn	4,178		4,178	Lord Graham.
Campbell	2,406		2,406	James Kyloll.
Nairn	845		845	John Elder.
Campbell	114		114	John Miller, Assignee to Lieutenant Burland.
Nairn	569		569	William Macrae.
Campbell	2,808		2,808	Robert Baker, Esquire, on their Account, and Himself on Account Magdalen Hospital.
Nairn	9803		9803	Thomas Graham.
Campbell	2,297		2,297	Samuel Charters.
Nairn	148		148	Himself.
Campbell	461		461	David Killican, Account Lieutenant Ezekiel M'Kelvain.
Nairn	847		847	Himself.
Campbell	108		108	
Nairn	4418		4418	
Campbell	3361		3361	

147	*William* and *Hughes Minets*	316 1 9	— — —	316 1 9	*Richard Becher.*
150	*John Morgan*	948 17 9	— — —	948 17 9	D°.
285	Miſs *Ann Miller*	112 10 —	— — —	112 10 —	Lieutenant *Robert Patten.*
319	Miſs *Peggy Miller*	— — —	89 19 3	89 19 3	*John Miller.*
288, 495	*Samuel Middleton*	6,314 1 6	2,954 5 3	9,268 6 9	Himſelf.
134	The Preſident and Treaſurer, for the Time being, of the Corporation for the Relief of ſick and maimed Seamen in Merchants Service	2,256 19 —	— — —	2,256 19 —	*Richard Becher*, Eſquire, on their Account.
10, 11, 308	*Nathan* and *Hanah Modigliani*	1,258 18 9	324 19 3	1,583 18 —	*Vanſittart, Darell*, and *Holland*, being the Produce of Coral imported per ſundry Ships, as per Regiſter.
18	*John Molteux*, Eſquire	1,513 3 10	— — —	1,513 3 10	*Vanſittart, Darell*, and *Holland.*
96	Colonel *John Monckton* and Mrs. *Monckton*	3,248 6 9	— — —	3,248 6 9	*Harry Grant.*
289	The honourable *Edmund Monckton*, of *Madras*	1,261 16 6	— — —	1,261 16 6	*Robert Holford.*
303	*Thomas More*	1,073 3 3	— — —	1,073 3 3	*Alexander Cobham.*
427	Lieutenant Colonel *Alexander Moneypenny*	— — —	100 — —	100 — —	*John Braſer*, Attorney to *David Anderſon.*
330	Captain *Richard Morriſon*	— — —	343 — 3	343 — 3	*William Makepeace Thackery.*
331	Captain *Richard Morriſon*, Account Mrs. *Sidney Parry*	— — —	843 — 9	843 — 9	*William Makepeace Thackery.*
352	*Alexander Murray*	— — —	42 8 —	42 8 —	Major *John Graham.*
417	*Peter Mitchell* and *Fitzowen Jones*, Account the Eſtate of *John Martin*, deceaſed	— — —	5,887 — —	5,887 — —	*John Bathoe.*
473	*William Nixon, Richard Holt*, and *Robert Dynely*	— — —	1,462 10 —	1,462 10 —	*John Taylor.*
91, 357	*Edward Ommaney*	223 17 6	1,505 13 6	1,729 11 —	Captain *John Tortman.*
301, 359	*Gilbert Parley*, Executor of *William Myrtle*	2,121 11 —	214 7 3	2,335 18 3	*Claud Ruſſell* and *Charles Weſton.*
171	*Robert Palk*	1,125 — —	— — —	1,125 — —	*Vanſittart, Darell*, and *Holland*, Account *Robert Palk*, Junior.
313	D° Account Mrs. *Eleanor Adams*	— — —	728 15 —	728 15 —	*Robert Palk*, Junior.
286	Lieutenant *Robert Patton*	1,168 — —	— — —	1,168 — —	Himſelf.
400	*John Paddy, James Paddy*, and *Samuel Vernon*	— — —	1,147 17 3	1,147 17 3	*William Luſhington.*
431	*Thomas Parry, Robert Gregory*, and *Joſ. Skinner*	— — —	1,897 14 6	1,897 14 6	*Harry Grant.*
437	*John* and *William Parker Kilmarnock*, Account Eſtate Enſign *William Parker*	— — —	262 16 3	262 16 3	*William Makepeace Thackery.*
118, 213 a 215, 436	Mrs. *Appbia Peach*, Account Eſtate Colonel *Peach*	14,766 14 —	505 — —	15,271 14 —	*James Liſter* and *James Denly.*
170	*John Peiarce*	110 — —	— — —	110 — —	*Vanſittart, Darell*, and *Holland*, Account *John Peiarce.*
253	*Thomas Pearſe* of *Reading*	225 — —	— — —	225 — —	Captain *John Tortman*, Account of Lieutenant Colonel *Thomas Deane Pearſe.*
80	Major *William Powell*	335 13 9	— — —	335 13 9	*David Kellican*, Account Eſtate Lieut. *William Powell.*
265	*John Plate*	502 8 9	— — —	502 8 9	*Alexander Higginſon.*
392	*Charles Stafford Playdell* and *Richard Gamon*	— — —	887 5 3	887 5 3	*Hugh Inglis.*
468	D° and *William Ruſſell*	— — —	4,610 8 —	4,610 8 —	*Francis Ruſſell.*
262	*Charles Pugh*	301 8 —	— — —	301 8 —	Doctor *Hopkin Walters*, on Account of Doctor *Francis Baladon Thomas.*
463	*Thomas Puttle*	— — —	500 — —	500 — —	Himſelf.
26	*John Pybus*	307 14 2	— — —	307 14 2	*Vanſittart, Darell*, and *Holland.*

N°	Bills of Exchange. To whom payable.	Sums granted 22d November 1770.	Sums granted 20th January 1771.	Total.	To whom granted.
360	*Herbert Pyefinch*, Account of the Eſtate of Mrs. *Utrecia Parker*, deceaſed	— — —	301 6 9	301 6 9	*William Swallow* and *Charles Weſton*, Executors.
152	*Jonathan Ranſon*	838 11 6	— — —	838 11 6	*Richard Becher.*
148, 149	*Jonathan Ranſom* and *Gabl Snodgraſs*	8,799 13 3	— — —	8,799 13 3	*Richard Becher.*
163	Captain *David Read*	2,949 19 3	— — —	2,949 19 3	Captain *Robert Kydd* and *William Walker.*
345	*William Rooke*, Account *Leonard Rooke*	— — —	780 12 9	780 12 9	*James Grant.*
57	*Leonard Rooke*	2,962 15 3	— — —	2,962 15 3	*William Rooke.*
95	Mrs. *Mary Rowland*	1,876 11 10	— — —	1,876 11 10	*Henry Grant.*
20	Captain *Robert Rous*	6,184 11 4	— — —	6,184 11 4	*Vanſittart, Darell,* and *Holland.*
19	D° Account Eſtate of *Harry Smyth*, deceaſed	1,145 17 —	— — —	1,145 17 —	D°
283, 284, 449, 452, 492	*Thomas Rumbold*, Eſquire	12,459 3 4	6,947 16 9	19,407 — 1	1ſt *Joſ. Price*, 2d Lieutenant *Robert Patton*, 3d to *John Miller*, Attorney to *Walter Wilkins*, 4th to *Price* and *Killican*, 5th to *David Killican.*
248	D° and *J. Wilkins*	1,015 6 9	— — —	1,015 6 9	*John Miller.*
177 a 180	*William* and *John Ruſſell*, Eſquires, or either of them	12,937 3 9	— — —	12,937 3 9	*Claud Ruſſell.*
416	*John Ruſſell*	— — —	760 11 9	760 11 9	Major *James Lillyman*, Account Eſtate Captain *Alexander Roſe.*
472	Miſs *Catherine Read*, Account Captain *Robert Kydd*	— — —	300 — —	300 — —	Captain *Robert Kydd.*
6 a 9	*Joſeph Salvador*	1,574 18 10	— — —	1,574 18 10	*Vanſittart, Darell,* and *Holland*, being the Produce of Coral imported per ſundry Ships, as per Regiſter.
54	Captain *David Saunders*, or to *William Downes*	1,147 2 2	— — —	1,147 2 2	*Claud Ruſſell*, Account *Charles Smith*, Eſquire, of *Madraſs.*
305	*Iſaac Suge*	1,299 11 9	— — —	1,299 11 9	Doctor *Ellis.*
478	*Robert Sanderſon*	— — —	2,048 8 —	2,048 8 —	Himſelf, Account *George Thompſon.*
135	*William Semple*	1,142 18 9	— — —	1,142 18 9	*John Holme.*
175	Honourable Lieutenant Colonel *George Semple*	7,918 8 9	— — —	7,918 8 9	*Lionel Darell*, Junior.
61	Captain *James Scotland*	677 5 6	— — —	677 5 6	*Thomas Morris.*
249, 455	*Edward Sheeren*	501 13 3	503 4 9	1,004 18 —	Himſelf, and *David Killican.*
45	*Charles* and *William Stott*, *Robert Bogle*, Senior, and *Robert Bogle*, Junior, Executors Eſtate Captain *George Stott*	1,327 4 6	— — —	1,327 4 6	*John Hutchiſon.*
58	*Charles Stimpſon*	281 13 6	— — —	281 13 6	*John Routledge.*
196, 433	*Ruſſell Skinner*	2,332 16 6	3,057 1 6	5,389 18 —	*Harry Grant.*
197	D° Account *David M'Kenzie*	1,133 15 —	— — —	1,133 15 —	D°
356	D° and *Charles Smith*, Account Eſtate Lieutenant Colonel *William Smith*	— — —	1,542 17 9	1,542 17 9	D°
432	*Ruſſell Skinner* and *Joſ. Skinner*	— — —	4,299 2 —	4,299 2 —	*Harry Grant.*
44	Captain *John Smith*, of Ship *Hampſhire*	6,625 8 —	— — —	6,625 8 —	*Joſ. Jekyll*, Eſquire.
68	Captain *William Smith*	2,707 7 —	— — —	2,707 7 —	Himſelf.
227 a 232, 485 255 a 257, 263 269, 445	Brigadier General *Richard Smith* *Edmund Boehm* and Sons, on Account D°	36,291 15 4 13,432 13 4	33,028 11 3 921 16 3	83,674 16 2	*Charles Fleyer*, Eſquire, and *Vanſittart, Darell,* and *Holland*, Attorney to *George Vanſittart.*

276,277	-	-	Lieutenant *Thomas Sidney Smith* - - -	1,229	13	6	—	—	—	1,229 13 6 *Herbert Harris.*
334	-	-	Captain *William Smith*, or his Attorney Mr. *Culling Smith* - - - - -	—	—	—	479	2	6	479 2 6 Captain *William Smith* of the *Houghton.*
78,378	-	-	*John Stables* - - - - -	1,136	13	6	374	8	9	1,511 2 3 *David Killican.*
97	-	-	*Samuel Swinton* - - - - -	569	14	7	—	—	—	569 14 7 Himself.
106	-	-	Captain *George Stainforth*, Junior - - -	298	15	5	—	—	—	298 15 5 *Robert Alexander.*
113	-	-	Major *Stibbert* - - - - -	1,386	19	1	—	—	—	1,386 19 1 *Blastius Godly Wright.*
211	-	-	D° on Account *Blastius Godly Wright* - -	5,430	9	5	—	—	—	5,430 9 5 D°.
116	-	-	*John Stanton* - - - - -	107	11	9	—	—	—	107 11 9 *Charles Sealy.*
134, 335	-	-	*Roger Staples*, Account Captain *John Wyche*, Ship *Salisbury* - - - - -	5,255	8	—	3,461	14	6	8,717 2 6 *John Bayne*, and *John Braser*, and *John Bayne.*
487	-	-	*John Sykes* - - - - -	—	—	—	250	16	6	250 16 6 *John Ham*, Account Captain *Akerman.*
441	-	-	The honourable *Charles Stewart* - - -	—	—	—	11,053	16	3	11,053 16 3 *Alexander Murray.*
353, 354	-	-	The Administrators of *Francis Stewart* - -	—	—	—	724	16	—	724 16 — Themselves.
329	-	-	Mrs. *Ann Stockburgh* - - - -	—	—	—	99	3	6	99 3 6 *William Makepeace Thackery.*
159	-	-	*William Brightwell Sumner* - - - -	144	13	6	—	—	—	144 13 6 *John Holme.*
261	-	-	D° Sir *William Mayne* Baronet and *Robert Mayne*	2,196	13	7	—	—	—	2,196 13 7 *Laurell* and *Grahame*, Account *James Laurell.*
266	-	-	D° and *Stephen Law* - - - -	2,815	19	5	—	—	—	2,815 19 5 The honourable *John Cartier*, Esquire.
390	-	-	D° and *John Timmerman* - - - -	—	—	—	3,891	18	—	3,891 18 — D°.
250, 251	-	-	*Sumner* and *Waller* - - - -	5,834	1	5	—	—	—	5,834 1 5 *James Grant*, Attorney to Lieutenant Colonel *Hugh Grant.*
444	-	-	D° Account Lieutenant Colonel *Hugh Grant* -	—	—	—	1,592	16	9	1,592 16 9 *James Grant.*
21	-	-	*Thomas Sword* - - - - -	69	12	—	—	—	—	69 12 — *Vansittart*, *Darell*, and *Holland.*
70 a 72, 184, 368, 379, 418	-	-	*Francis Sykes* - - - - -	33,448	7	6	6,816	2	—	40,264 9 6 *Richard Becher* and *David Killican*, *David Killican*, Account *William Redfearn* and *David Killican.*
107, 166, 363	-	-	*Jos. Taylor* - - - - -	2,997	—	7	2,840	18	—	5,837 18 7 Himself, *Jos. Price*, and Himself.
281, 401	-	-	Doctor *John Taylor* - - -	8,055	18	11	2,049	15	9	10,105 14 8 Himself.
397	-	-	Captain *John Tate* - - - -	—	—	—	405	4	6	405 4 6 The Reverend Mr. *John Zachary Kiernander.*
429	-	-	*Simon Thelwall* - - - -	—	—	—	218	12	3	218 12 3 Captain *William Thelwall.*
51	-	-	*William Todd* and Co. Account *John Gibson*, Adm' -	454	8	7	—	—	—	454 8 7 *Claud Russell*, Account Lieutenant *Gilbert Gibson.*
73, 376	-	-	Captain *George Thompson* - - -	4,443	9	11	373	6	3	4,816 16 2 *Laurell* and *Grahame.*
74, 375	-	-	D° and *William Hambly*, in Trust for *William Peirson* -	5,992	—	—	116	18	6	6,108 18 6 D°.
198	-	-	Miss *Maria Thomas*, Account *George Thomas* -	100	9	9	—	—	—	100 9 9 *Harry Grant.*
462	-	-	*Stevens Totton* - - - - -	—	—	—	661	3	6	661 3 6 Major *John Morrison.*
108	-	-	*Trecothick* and *Apthorp* - - - -	3,361	4	2	—	—	—	3,361 4 2 *James Alexander.*
172	-	-	*George Vansittart* - - - -	2,175	10	3	—	—	—	2,175 10 3 *Vansittart*, *Darell*, and *Holland.*
24, 25	-	-	*Henry Vansittart*, *Beeston Long*, and *George Drake* -	9,412	10	2	—	—	—	9,412 10 2 D°, Attornies to *Edward Baber*, acting Executor to *Henry Plowman.*
173, 174	-	-	*Harry Verelst* - - - - -	4,036	7	3	—	—	—	4,036 7 3 *Lionell Darell*, Junior.
29	-	-	D°, Account Estate *Lucy Downes*, deceased - -	3,481	7	9	—	—	—	3,481 7 9 D°.
395	-	-	*John Vaughan* - - - - -	—	—	—	209	17	—	209 17 — *Herbert Harris.*
43	-	-	*James Upham* - - - - -	895	8	6	—	—	—	895 8 6 Himself.
270, 271	-	-	Lieutenant Colonel *John Upton* - - -	2,500	—	—	—	—	—	2,500 — — *Herbert Harris.*
111	-	-	*Henry Waddell* - - - - -	757	4	6	—	—	—	757 4 6 *John Atchison.*
185	-	-	Lieutenant *William Watson* - - - -	152	—	9	—	—	—	152 — 9 Himself.

N°	Bills of Exchange. To whom payable.	Sums granted 22d November 1770.	Sums granted 20th January 1771.	Total.	To whom granted.
415 476 477	Major *Henry Watson*	— — —	1,727 5 6	1,727 5 6	1st Himself, on Account *John Coleman.* 2d Himself, 3d D° Account Lieutenant *Thomas Lang.*
347	*Thomas Walker*	— — —	1,687 5 6	1,687 5 6	*Samuel Middleton.*
432	*William Walker*	— — —	170 18 6	170 18 6	Himself.
414	*Samuel Walker*	— — —	204 17 3	204 17 3	*John Holme.*
23	*Webb's* and *Rogers'* Account Captain *D. A. Wilmers*	885 9 5	— — —	885 9 5	*Wanstiart, Darell,* and *Holland.*
37	Captain *Maurice Wemyss*	1,072 — 6	— — —	1,072 — 6	*Lionel Darell,* Junior, Account *William Lysington.*
69	Lieutenant *James Wilson,* Account Eſtate *George Wilson,* deceaſed	1,445 12 10	— — —	1,445 12 10	*Charles Child.*
151	*John Williams,* late Commander Ship *Hector*	4,363 3 —	— — —	4,363 3 —	*Richard Becher.*
295 a 300	*Jeremias William Senior*	27,776 4 —	— — —	27,776 4 —	*James Lyſter* and *Joſ. Jekyll.*
190 194 439	D° *Thomas Jekyll* and *Elias Brownſword*	23,063 5 1	631 6 3	23,694 11 4	*Joſ. Jekyll,* Eſquire.
220 a 225	Lieutenant Colonel *Ralph Winwood*	6,558 1 —	— — —	6,558 1 —	Himſelf.
230 a 233	*Joſſrey Wilkins*	397 17 1	5,677 14 6	6,075 11 7	*James Grant.*
411	*Matthew Weld*	— — —	304 14 3	304 14 3	Himſelf.
101	Sir *Jacob Wolff,* Bart.	229 1 10	— — —	229 1 10	*Herbert Harris,* Account *Francis Sykes,* Adminiſtrator Eſtate *William Weſton.*
304	The Reverend *John Wadeard*	2,633 — 6	— — —	2,633 — 6	*John Reid* and *James Ellis.*
275	Captain *Benjamin Wroe*	500 — —	— — —	500 — —	*Herbert Harris.*
338	*Wylde* and *Harter,* Account Children deceaſed Captain *Robert Grant*	— — —	99 3 6	99 3 6	*William Makepeace Thackery.*
		747,194 7 10	315,871 4 2	1,063,065 12 —	

APPENDIX, N° 18.

At a General Court held on Wedneſday the 26th September 1770;

PRESENT,

Sir *George Colebrooke*, Baronet, Chairman, with moſt of the Directors, and a large Appearance of the Generalty.

THE Chairman acquainted the Court, that according to Notice given, it was appointed to conſider at this Court of the Declaration of a Dividend on the Company's Capital Stock for the Half-year from Midſummer laſt to Chriſtmas next; and that, according to an Act paſſed the laſt Seſſion of Parliament, it is enacted, That when any Half-yearly or other Dividend ſhall be voted and declared by the General Court, not varying or differing from the Rate of the Dividend for the laſt preceding Half-year, it ſhall not be neceſſary for the General Court to proceed to a Ballot reſpecting ſuch Dividends, but that a Declaration from the Chairman of the voting and agreeing of the General Court to ſuch Dividend, ſhall be a ſufficient Notice and Authority for declaring and making the ſame.

The Chairman thereupon, according to a Reſolution paſſed this Day by the Court of Directors, moved the Court,

"That the Dividend on the Capital Stock of this "Company, for the Half-year commencing "at Midſummer laſt, and ending at Chriſt-"mas next, be Six per Cent."

After a Debate thereon, and the Court having been acquainted from the Chair, that by the Advices received by the Court of Directors ſince the laſt General Court, it appears that all the Company's Poſſeſſions were in a State of Tranquillity;

The Queſtion on the ſaid Motion was then put; and it was

Reſolved unanimouſly, That the Dividend on the Capital Stock of this Company, for the Half-year commencing at Midſummer laſt, and ending Chriſtmas next, be Six per Cent.

Whereupon it was declared by the Chairman, that the Court had voted and agreed, that the ſaid Dividend for the current Half-year, ending at Chriſtmas next, ſhould be Six per Cent.

APPENDIX, N° 19.

At a Committee of Accounts, the 24th October 1770.

WE have examined the Company's Advices, relating to the following Bills of Exchange, and Certificates, drawn from *Bombay*, and are of Opinion they ſhould be accepted from the Time under-mentioned, and paid when due; viz.

The following Bills are drawn at 2*s.* 5*d.* per Rupee, and 90 Days Sight, or to be paid 12 Months after the Expiration of the ſaid Ninety Days, with Intereſt at 3 per Cent. per Annum; and are accordingly accepted to be paid on the laſt Terms.

21ſt April 1770.	1ſt	Bills	Rupees	308,543	5	92	£ 37,289 12 7 Payable to *Thomas Stoneſtreet.*
	1ſt	—		2[illegible]	—	—	1,451 — — — *Charles Foulis.*
	1ſt	—		3,000	—	—	362 10 — — *Thomas Smith.*
	1ſt	—		1,655	—	69	200 — — — *John Gouin.*
	1ſt	—		1,264	3	69	152 16 10 — *William Lyſter.*
	1ſt	—		827	2	34	100 — — — *George* and *Thomas Browne.*
	1ſt	—		827	2	34	100 — — — *Thomas Beſt.*
	1ſt	—		278	1	87	33 12 11 — *John Lewis.*

be accepted from the 17th Inſtant.

The following Bills are drawn at 2*s.* 3*d.* per Rupee, and 90 Days Sight, or to be paid 12 Months after the Expiration of the ſaid 90 Days Sight, with Intereſt at 3 per Cent. per Annum; and are accordingly accepted to be paid on the laſt Terms.

21ſt April 1770.	1ſt	Bills	Rupees	13,024	1	16	£. 1,465 4 8 Payable to *Samuel Wilſon.*
	1ſt	—		12,315	1	80	1,385 9 5 — *Andrew Moffatt.*
	1ſt	—		3,000	—	—	337 10 — — *Thomas Smith.*
	1ſt	—		18,564	—	90	2,088 6 6 — *Robert Rumpſton.*
	1ſt	—		3,117	3	6	350 12 [illegible] — *William Clapham.*

be accepted from the 17th Inſtant.

The following Certificates to be paid at 2*s.* 3*d.* per Rupee, and on the Terms of the above Bills.

21ſt April 1770.	-	-	-	Rupees	32,300	—	— £. 3,902 18 4 Payable to Captain *Alexander Hamilton.*
			—		[illegible]	4	76 1,502 4 3 — Captain *Alexander M'Cleod.*
21ſt February 1770	-	-	—		3,650	—	— 438 12 6 — *William Preke* and C°.
21ſt April 1770	-	-	—		2,034	3	18 245 12 6 — Captain *Robert Scott.*
1ſt March 1770	-	-	—		1,162	—	— 140 5 9 — *Richard Wilſonn* and C°.

be paid the 18th January 1772.

APPENDIX, N°. 20.

At a Court of Directors, held on Thursday the 14th March 1773.

PRESENT,
The Chairman,
The Deputy,
Benjamin Booth, Esquire,
Henry Crabb Boulton, Esquire,
Charles Chambers, Junior, Esquire,
Sir *James Cockburn*, Baronet,
George Cuming, Esquire,
Edward Holden Cruttenden, Esquire,
William Devaynes, Esquire,
George Dudley, Esquire,
Robert Gregory, Esquire,
John Harrison, Esquire,
Joseph Hurlock, Esquire,
William James, Esquire,
Peter Lascelles, Esquire,
John Manship, Esquire,
John Michie, Esquire,
Frederick Pigou, Esquire,
Thomas Rous, Esquire,
John Roberts, Esquire,
Henry Sawage, Esquire,
Edward Webster, Esquire,
Daniel Wier, Esquire,
John Woodhouse, Esquire.

THE Committee of Treasury, by a Report, dated the 12th Instant, now read, acquainting the Court, that having caused a State of the Company's Affairs to be drawn out and laid before them; and having at several Meetings very maturely considered thereof, they are of Opinion, that the Company ought to increase the Dividend on their Capital Stock to Six and a Quarter per Cent. according to Act of Parliament, for the Half-year commencing at Christmas last, and ending at Midsummer next.

And the Court considering thereof, a Motion was made, and the Question thereupon being put, it was

Resolved, That it is the Opinion of this Court to recommend it to the next General Court, appointed to be held the 20th Instant, to declare a Dividend of Six and a Quarter per Cent. on the Capital Stock of this Company, payable at Midsummer next.

APPENDIX, N°. 21.

At a Court of [illegible] 1768.

PRESENT,
The Chairman,
Benjamin Booth, Esquire,
Charles Chambers, Esquire,
Sir *James Cockburn*, Baronet,
Edward Holden Cruttenden, Esquire,
Peter Cuming, Junior, Esquire,
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
John Purrier, [illegible]
Luke Schaffer, [illegible]
William Smith, [illegible]
John Stephenson, [illegible]
Daniel Wier, [illegible]
George Wamowell, [illegible]

On a Motion.

ORDERED, That the proper Officer do prepare, under the Directions of the Committee of Accounts, a Cash Account from the 3d March to the 4th August, 1769, including the Midsummer Dividend [illegible] also the Simple Contract Debt [illegible] interest.

APPENDIX, N° 22.

ESTIMATE of what Sums became due from the 4th Auguſt to the 1ſt September, in the Years 1769, 1770, and 1771, and from the 31ſt July to the 1ſt September in the Year 1772.

1769.				
Auguſt 11.	Cuſtoms rated	£. 1,806 — —		
29.	Ditto	34,179 — —		
30.	Ditto unrated	232,000 — —		
			£. 267,985 — —	
	Bills of Exchange due after the 4th Auguſt		23,448 — —	
	Freight and Demurrage D°		76,200 — —	
	Payments in the Department of the Committee of Shipping		604 — —	
			£. 368,237 — —	
1770.				
Auguſt 8.	Cuſtoms unrated	£. 191,766 — —		
14.	Ditto rated	14,025 — —		
26.	Ditto	1,513 — —		
28.	Ditto	1,546 — —		
			£. 208,850 — —	
—	Bills of Exchange due after the 4th Auguſt		296 — —	
—	Freight and Demurrage D°		77,200 — —	
—	Payments in the Department of the Committee of Shipping		10,253 — —	
			£. 296,599 — —	
1771.				
Auguſt 6.	Cuſtoms rated	£. 32,293 — —		
7.	Ditto unrated	242,090 — —		
14.	Ditto rated	95 — —		
29.	Ditto	431 — —		
			£. 274,909 — —	
—	Bills of Exchange due after the 4th Auguſt		62,550 — —	
—	Freight and Demurrage D°		41,300 — —	
—	Payments in the Department of the Committee of Shipping		15,000 — —	
			£. 394,217 — —	
1772.				
Auguſt 5.	Cuſtoms unrated	£. 203,815 — —		
8.	Ditto rated	21,794 — —		
20.	Ditto	13,556 — —		
26.	Ditto	17,083 — —		
			£. 256,248 — —	
—	Bills of Exchange due in Auguſt		218,758 — —	
—	Freight and Demurrage D°		67,000 — —	
—	Payments in the Department of the Committee of Shipping		17,840 — —	
			£. 559,846 — —	

Eaſt India Houſe, the 1ſt June 1773.

Errors excepted.

R. Tookey, Deputy Accompant.

APPENDIX, N° 23.

At a Committee of Accounts, the 26th June 1771.

WE have examined the Company's Advices relating to the following Bills of Exchange and recommendatory Certificates, drawn by the President and Council of *Bombay*; and do report, That the said Bills and Certificates be not accepted to be paid at Ninety Days Sight, or Twelve Months after the Expiration of the said Ninety Days, and to bear Interest of Three per Cent. per Annum, from the Expiration of the said Ninety Days, according to their Tenor; but be accepted to be paid at the Expiration of Twelve Months from the Date of the Acceptance, without Interest, and paid when due; and that the Form of the Acceptance for the Bills be "Accepted by "Order of the Court of Directors of the United Company of Merchants of *England* trading to the *East* "*Indies*, this Day of 177 with "the Agreement and Consent of "Owner of this Bill; not to be paid at Ninety Days "Sight at the Exchange within mentioned, not to "be paid Twelve Months after the Expiration of "the said Ninety Days, and to bear an Interest of "Three per Cent. as within mentioned, but to be "paid at the Expiration of Twelve Months from "this Day, and not sooner, at 2 *s.* 5 *d.* per Rupee, "without Interest, and not otherwise."

And that the Form of the Acceptance of the recommendatory Certificates be "Accepted by Order "of the Court of Directors of the United Company "of Merchants of *England* trading to the *East Indies*, "this Day of 177 with the "Agreement and Consent of "Owner of this Certificate, not to be paid at Ninety "Days Sight at either of the Exchanges within mentioned, nor to be paid Twelve Months after the "Expiration of the said Ninety Days, and to bear "an Interest of Three per Cent. as within mentioned, "but to be paid at the Expiration of Twelve Months "from this Day, and not sooner, with "Pounds Shillings and Pence, being "the Value of the Rupees within mentioned, at "2 *s.* 5 *d.* per Rupee, without Interest, and not otherwise."

BILLS.

30th November 1770.	1st.	Rupees 8,275. 3. 44.	£. 1,000 — — Pay to	*Richard* and *Thomas Hinkley.*
		be accepted from 19th June 1771.		
	1	6,000. 3.	725 — —	*John Stephenson.*
		be accepted from 5th June 1771.		
1st December 1770.	1	163,[illegible]6 1. 57.	19,727 7 2	*Thomas Stonestreet.*
		be accepted from 29th May 1771.		
	1	12,263. 2.	[illegible] 16 10	*John Stevenson.*
		be accepted from 5th June 1771.		
	2d	8,[illegible]20.	981 3 4	*Thomas Bigg.*
		be accepted from 29th May 1771.		
	3d	6,123.	739 17 3	*George Perrott.*
		be accepted from 5th June 1771.		
	1st	5,885.	711 2 1	*Thomas Welsh.*
		be accepted from 29th May 1771.		
	1st	1,655. — 69.	200 — —	*Charles Bourchier.*
		be accepted from 5th June 1771.		
	1st	[illegible]	[illegible] 16 8	*Charles* and *Thomas Boddam.*
		be accepted from 29th May 1771.		
1st December 1770.	1st	827. 2. 32.	100 — —	*Elizabeth Sophia Burr.*
		be accepted from 19th June 1771.		
	1	827. 2. 34.	100 — —	*Mary Emptage.*
		be accepted from 19th June 1771.		
	1	827. 2. 32.	100 — —	*George* and *Thomas Browne.*
	1	827. 2. 34.	100 — —	Capt. *Nathaniel Smith.*
	2	413. 3. 16.	50 — —	*Thomas Bigg.*
	1	6[illegible]. [illegible]60.	[illegible]8 17 10	*Thomas Mostyn.*
		be accepted from 29th May 1771.		
	1	[illegible] 1. 65.	16 — —	*John Bacon Sweathing.*
		be accepted from 5th June 1771.		

CERTIFICATES.

30th November [illegible]	[illegible]	[illegible]	[illegible] 15 6	*Thomas Mostyn.*
	[illegible]	[illegible]	[illegible]	*William Grove.*
	[illegible]	[illegible]	[illegible] 7 9	*Alexander Dick.*
	[illegible]	[illegible]	[illegible] 6 9	*John Ryley.*
		be accepted from 29th May 1771.		
	[illegible]	[illegible]	[illegible]	The Rev. *Richard Brome.*
		be accepted from 5th June 1771.		
1st December 1770.	[illegible]	[illegible]	[illegible] 10 2	The President.
		be accepted from 29th May 1771.		

APPENDIX, N° 24.

At a Court of Directors, the 10th of July 1771.

SEVERAL Bills of Exchange, drawn from *Fort William* on the 22d of November 1770, being preſented to the Court;

Ordered, That it be referred to the Committee of Accounts, to examine the Company's Advices relating thereto, and report whether the ſame ſhould be accepted.

APPENDIX, N° 25.

At a Court of Directors, 28th Auguſt 1771.

MINUTES of the Committee of Correſpondence, dated this Day, being read; alſo,

Draughts of ſeveral Clauſes for the General Letter to *Bengal*;

The Court approved thereof.

APPENDIX, N° 26.

At a Court of Directors, the 7th Auguſt 1771.

A Report from the Committee of Accounts, dated the 6th Inſtant, being read,

Ordered, That the ſeveral Bills of Exchange therein mentioned, drawn from *Bengal* the 22d November 1770, at 365 Days Sight, at 730 Days Sight, and 1095 Days Sight, be accepted from the Times mentioned in the ſaid Report, and paid when due, with an Allowance of Intereſt at the Rate of £. 3 per Centum per Annum, from the Expiration of the firſt Ninety Days.

APPENDIX, N° 27.

Queen's Square, Thurſday Morning, 19th September 1771.

SIR,

AS the more I conſider, the more I am prepoſſeſſed with an Idea, that we are going to meet our Conſtituents, at the Quarterly Court, on Wedneſday next, without ſufficient Materials whereby to enable us to make a proper Judgment of the Company's Abilities to continue their preſent Dividend, and alſo our Engagements to Government; I therefore repeat to you what I told the Committee of Treaſury Yeſterday, that I think the Caſh Account ſhould be carried on to the End of the preſent September Sale, and the proper Officers ordered to make the ſeveral Eſtimates of thoſe Articles that cannot be aſcertained with Preciſion. This may be eaſily done *now*, in Time, but cannot if we defer it till Tueſday next; and, as I am ſure it muſt be the Deſire of every Gentleman in the Direction to ſee their Way clear in this important Buſineſs, at this critical Conjuncture, I therefore hope you, Sir, and the reſt of the Committee, will with me ſee the Utility of the Meaſure, and in conſequence give immediate Order for the ſame; as I ſhall probably otherwiſe be under the diſagreeable Neceſſity of entering my Diſſent to what may be agreed by the Majority of the Board; as in the Light I at preſent view it, without thoſe proper authenticated Accounts, I by no Means think we ſhall ſtand juſtified; and in this Opinion I alſo think I ſhall not be ſingular.

I am, with great Reſpect, Sir,

Your very humble Servant,

J. Purling, Eſquire, *J. M.*

Chairman of the *India* Company.

APPENDIX, N° 28.

At a General Court, held on Wedneſday the 25th September 1771;

PRESENT,

John Purling, Eſq; Chairman;

With moſt of the Directors, and a very large Appearance of the Generality.

THE Chairman acquainted the Court, That according to Notice given, it was appointed to conſider at this Court of the Declaration of a Dividend on the Company's Capital Stock for the Half Year from Midſummer laſt to Chriſtmas next; and that in caſe of no Variation from the Rate of the Dividend for the laſt preceding Half Year, the Dividend for the Current Half Year due at Chriſtmas next may, according to the Act of the 10th Year of His preſent Majeſty's Reign, be declared and made by a Reſolution paſſed by this Court, without putting the Queſtion by the Ballot; and that the Court of Directors, on very mature Conſideration, had this Day paſſed a Reſolution on that Matter, which they deſire to communicate to this Court.

The ſame was accordingly read, being as follows;

"At a Court of Directors, held on Wedneſday "the 25th September 1771;

"Reſolved, That this Court is of Opinion, That it "be recommended to the General Court appointed to "be held this Day, that the Dividend for the Half "Year commencing at Midſummer laſt, and ending at "Chriſtmas next, be Six and a Quarter per Cent."

And the Court entering into a Debate on the ſaid Reſolution: and it being moved,

"That the Annual State of the Company's Affairs "made up to the 30th June laſt, be now laid before "this Court."

And the Queſtion, after further Conſideration, being put on the ſaid Motion;

It paſſed in the Negative.

And the Chairman thereupon moving the Court according to the above-mentioned Reſolution of the Court of Directors, it was, on the Queſtion,

Reſolved unanimouſly, That the Dividend on the Capital Stock of this Company, for the Half Year commencing at Midſummer laſt and ending at Chriſtmas next, be Six and a Quarter per Cent.

Which Reſolution was accordingly declared by the Chairman.

APPENDIX, N° 29.

ESTIMATE for September, October, and November 1771.

1771.	CASH.	D^r.
September 1st	To Balance of Cash - - - - -	£. 98,000
27th	To come in of the March Sale prompt this Day -	23,300
October - - -	To Annual Fund to be received in this Month - -	33,200
November 29th	To come in for Company's China Ware of September Sale 1770, prompt this Day - - - -	8,500
		£. 163,000
	To Board of Ordnance for Salt Petre delivered - -	9,000
September 4th	Sell Salt Petre and Redwood - - - -	
5th	Sell Silks - - - - - -	
11th	Sell Tea - - - - - -	
	Depositis thereon - - -	37,800
26th	Sell Coast Goods - - - - -	
October 24th	Sell Raw Silk - - - - -	
23d	Sell Pepper - - - - - -	
30th	Sell *Surat* and *Anjengo* Goods - - - -	
November 13th	Sell *Bengal* Piece Goods - - - -	

1771.	CASH.	C^r.
September 1st	By Payments due this Month - - - - -	£. 532,800
October - - -	By Ditto - - D° - - - - - -	310,900
November - -	By Ditto - - D° - - - - - -	275,100
		£. 1,118,800
	Contingent Payments - - Q°	30,000
		£. 1,148,800

More 90-Day Bills may become due in November, but the Amount cannot be ascertained at present.

N. B. The Debt of £. 250,000 to the Bank for Bullion is not inserted in the above Estimate:

Nor the unadjusted Demand for Indemnity on Tea for the preceding Years.

The above is an exact Copy of the Estimate delivered to *John Manship*, Esquire.

6th May 1773. *Wm Harris.*

APPENDIX, N° 30.

Account of the Manner in which all the Dividends, on the Capital Stock of the United *Eaſt India* Company, have been altered or continued by the General Courts of the ſaid Company, ſince the Year 1754.

1755, Nov. 26. THE General Court paſſed a Reſolution, That the Dividend from Chriſtmas following ſhould be reduced from Eight to Six per Cent. per Annum, on an unanimous Opinion given from the Court of Directors, held the 12th of the ſame Month, founded on a Report from the Committee of Correſpondence of the ſame Date, to the Court of Directors, wherein the Committee was unanimous for that Meaſure.

1766, Sept. 24th. It was moved in the General Court, That the Dividend for the Half Year, from Chriſtmas next to Midſummer following, ſhould be Five per Cent.; and a Ballot being demanded for the Determination thereof, the ſame was taken on the 26th of the ſaid September, and the Queſtion carried for making a Dividend accordingly, being an Increaſe after the Rate of Four per Cent. per Annum, and repugnant to the Sentiments of the Court of Directors.

1767, May 6th. The General Court came to a Reſolution, That the Dividend for the Half Year, from Midſummer to Chriſtmas next, be Six and a Quarter per Cent. without any Matter offered in that Behalf from the Court of Directors, who, on the 8th of the ſame Month, deſired the General Court to re-conſider that Reſolution.

This Dividend was afterwards reſcinded by Act of Parliament.

1767, Sept. 25th. The General Court reſolved by the Ballot, That the Dividend for the Half Year, from Midſummer laſt to Chriſtmas next, be Five per Cent. no Report concerning ſuch Dividend having been made from any Committee to the Court of Directors, or from them to the General Court.

1768, March 25th. The General Court reſolved in like Manner, That the Dividend for the Half Year, from Chriſtmas laſt to Midſummer next, be Five per Cent. without any Report made as above-mentioned.

——, Sept. 30th. The General Court reſolved by the Ballot, That the Dividend for the Half Year, from Midſummer laſt to Chriſtmas next, be Five per Cent. without Report as before-mentioned.

1769, March 29th. The General Court reſolved by the Ballot, That the Dividend for the Half Year, from Chriſtmas laſt to Midſummer next, be Five and a Half per Cent. without other than a verbal Report from the Chairman to the General Court, held the 22d of the ſame Month, That one of the Propoſitions, which had been lately accepted by Parliament, provided, that the Company ſhould be at Liberty to increaſe their Dividend to Twelve and a Half per Cent. during the Term of Five Years, ſo as not to exceed One per Cent. in any one Year.

1769, Sept. 28th, The General Court reſolved by the Ballot, That the Dividend for the Half Year, from Midſummer laſt to Chriſtmas next, be Five and a Half per Cent. without any Report on the Subject, as before is mentioned.

1770, March 26th. The General Court reſolved by the Ballot, That the Dividend for the Half Year from Chriſtmas laſt to Midſummer next, be Six per Cent. the Court of Directors having, on the 23d February laſt, unanimouſly reſolved to recommend ſuch Dividend to the General Court, on receiving a verbal Report that Day, by the Chairman, from the Committee of Treaſury.

1770, Sept. 26th. The General Court reſolved, That the Dividend for the Half Year, from Midſummer laſt to Chriſtmas next, be Six per Cent. on a Reſolution of the Court of Directors, of the ſame Day, to offer it as their Opinion to the General Court, That ſuch Dividend ſhould be made; which Reſolution paſſed, without Report from any Committee to the Court of Directors on that Subject.

1771, March 25th. The General Court reſolved; That the Dividend for the Half Year, from Chriſtmas laſt to Midſummer next, be Six and a Quarter per Cent. upon a Reſolution of the Court of Directors of the 14th of the ſame Month, in that Behalf, laid before the General Court the 20th of ſaid March, and taken in conſequence of a Report from the Committee of Treaſury, dated the 12th of that Month.

——, Sept. 25th. The General Court reſolved, That the Dividend for the Half Year, from Midſummer laſt to Chriſtmas next, be Six and a Quarter per Cent. on a Reſolution of the Court of Directors of the ſame Day, recommending ſuch Dividend, no Report from a Committee having been made reſpecting the ſame.

1772, March 18th. The General Court reſolved, That the Dividend for the Half Year, from Chriſtmas laſt to Midſummer next, be Six and a Quarter per Cent. upon a Reſolution of the preceding Day, paſſed by the Court of Directors, to offer it as their Opinion to the General Court, That ſuch Dividend be continued; which Opinion was grounded on the Minutes of the Committee of Treaſury, dated the 13th of ſaid March, and on Two Accounts of Caſh and Goods, laid before the Court of Directors.

1772, Dec. 3d. In the General Court held this Day, a Reſolution of the Court of Directors of the ſame Date was read, recommending it to the General Court to declare, at the next Quarterly Court, that the Dividend for the Half Year due at Chriſtmas next be Three per Cent.; and on the,

29th. The General Court reſolved by the Ballot, That the Dividend for the Half Year, to Chriſtmas 1772, be Three per Cent. ſuch Queſtion having by the ſaid Court been reſolved, the 23d of the ſame Month, to be ſo put; and on this Subject no Committee's Report had been laid before the Court of Directors.

APPENDIX, N° 31.

At a Court of Directors, held on Wedneſday the 23d October 1771.

ON reading a Letter ſigned by Sir *George Colebrooke*, Baronet, *Henry Crabb Boulton*, Eſquire, and Eight other Proprietors of this Company's Stock, whoſe Names are thereunto ſubſcribed, dated the 21ſt Inſtant, deſiring that a General Court may be ſummoned to meet on Special Affairs;

And Mr. *Boulton* and Mr. *Rumbold*, Two of the Gentlemen who ſigned the ſaid Letter, being called into Court, and giving their Reaſons for calling the ſaid General Court—and thoſe Gentlemen being withdrawn;

Reſolved, That a General Court be ſummoned to meet at this Houſe, on Wedneſday next the 30th Inſtant, on Special Affairs, agreeable to the Draft of an Advertiſement now read and approved.

The Court, agreeable to their Reſolution of the 9th Inſtant, taking into Conſideration the Letter from *John Manſhip*, Eſquire, dated the preceding Day,

The ſame was again read;

And the Court having maturely deliberated thereon, ſeveral Motions were made; and the Queſtions thereupon being put,

Reſolved unanimouſly, That this Court is of Opinion, that Mr. *Manſhip* has no Colour of Right whatſoever to demand the regiſtering on the Minutes of the Court his Three Letters to the Chairman, referred to in his ſaid Letter of the 8th Inſtant, which Letters contained in Subſtance no other Matter than is expreſſed in his Diſſent, which is already entered on the Minutes of the Court; and that the Secretary do acquaint him therewith:

Reſolved unanimouſly, That this Court look upon Mr. *Manſhip's* Accuſation of Injuſtice, as expreſſed in the ſaid Letter of the 8th Inſtant, highly injurious, and his Conduct in that Reſpect altogether indecent; and the more ſo, as at the Court on the 25th ultimo he was permited to enter his Diſſent on their Minutes, with which, at that Time, he declared he ſhould be ſatisfied.

Letter from *John Manſhip*, Eſquire, dated the 22d Inſtant, containing his Remarks on the Obſervations made by the Committee of Treaſury on his Diſſent, entered in the Minutes of Court of the 25th ultimo.

APPENDIX, N° 32.

At a General Court, held on Wedneſday the 30th October 1771,

PRESENT,

John Purling, Eſquire, Chairman.
George Dudley, Eſquire, Deputy.

With moſt of the Directors, and a very numerous Appearance of the Generality.

THE Chairman acquainted the Court, that it was called on Special Affairs, in purſuance of a Letter from Ten Proprietors for that Purpoſe, which the Court thought proper ſhould be laid before them; and the ſame being called for was read, as follows, viz.

"To the honourable the Court of Directors of the "United Company of Merchants trading to the "*Eaſt Indies*.

"Gentlemen,

"We the Subſcribers, Proprietors of *Eaſt India* "Stock, and duly qualified according to Law, do "hereby require a General Court of the ſaid Company to be "called on Special Affairs.

"*London*, 21ſt October 1771."

And thereupon One of the Gentlemen who had ſigned the ſaid Letter, having acquainted the Court with the Reaſons of calling the Meeting thereof; and obſerving, that ſince the laſt General Court it was underſtood that ſome of the Proprietors in the Direction made before that Court, diſſented to the Reſolution of the Court of Directors had before the laſt General Court, recommending that the Dividend for the current Half Year, due at Chriſtmas next, be Six and One Quarter per Cent. and expreſſing his Deſire that the Court might be informed of the Reaſons for ſuch Diſſent;

The Chair entered into a Debate thereon.

And Mr. *Manſhip*, who had diſſented on this Occaſion, having been ſent for to the Place, as mentioned in the Minutes of the [illegible]

And thereupon the Three Letters ſigned by the ſaid Mr. *Manſhip*, addreſſed to the Chairman, [illegible] dated [illegible] and the other *Queen's* [illegible] Septembers 1771;

Alſo the Reſolution of the laſt Reſolution of the Court of [illegible] the 24th September;

Mr. [illegible] Letters to the Court of Directors, dated [illegible] Reaſons reflecting his Demands, that his [illegible] Letters to the Chairman may be entered on the Minutes of the Court of Directors;

The Minutes of the Committee of Treaſury, dated [illegible] Inſtant;

The Obſervations of the ſaid Committee on the Diſſent of the ſaid *Manſhip*, as entered on the Minutes of the Court of Directors of the 25th Inſtant;

And the Minutes of the ſaid Court of the 25th September, and 2, 9, and 23d Inſtant.

And the Chairman having, in the Courſe of the Debate, repreſented the State of the Company's Affairs at Home, and their Ability for the Continuation of the preſent Dividend, according to an Eſtimate of Caſh which had been prepared, extending to the 1ſt March next, and carried on to the 1ſt Auguſt following, whereby the Company's Situation here appeared in an advantageous Light:

And it having at length been moved, "That it is the "Opinion of this Court, that the Court of Directors "have acted conſiſtently with the Duty they owe the "Company; that this Court do approve the Reſolu"tions they have come to; and that Thanks be return"ed to them accordingly."

And the Court debated thereon:

The Letter from the Governor and Council of *Bengal*, in the Secret Department, dated 12th February laſt, reſpecting the State of Affairs under that Preſidency, being read;

And the Deputy Accomptant having been interrogated on ſeveral Articles of Account, reſpecting the State of the Company's Affairs;

And the above Motion being, with the Conſent of the Court, withdrawn;

It was moved, "That it is the Opinion of this "Court, that the Court of Directors, in recommend"ing to the Proprietors the Continuance of the "preſent Dividend on the Capital Stock, have acted "conſiſtently with the Duty they owe to the Com"pany; and this Court do accordingly approve the "Reſolutions they came to upon that Subject; and "Reſolve, That the Thanks of this Court be return"ed to them for their Conduct in that important "Matter."

And the Court having for ſome Time debated thereon,

A Motion was made to adjourn; and the Queſtion being accordingly put,

It paſſed in the Negative.

Whereupon the following Proprietors demanded, that the main Queſtion on the above-mentioned Motion be put by the Ballot:

Richard Smith, Eſquire,
Mr. *John Knſington*,
George Dempſter, Eſquire,
George Johnſtone, Eſquire,
Thomas Davenport, Eſquire,
Mr. *William Baltz*,
Mr. *Stephen Ceſar Le Maitre*,
Col. *Alexander Johnſtone*,
Mr. *Allen Ramſay*,
Mr. *William Crichton*.

Reſolved, That the Queſtion on the ſaid Motion, "That it is the Opinion of this Court, That the "Court of Directors, in recommending to the Pro"prietors the Continuance of the preſent Dividends "on their Capital Stock, have acted conſiſtently with "the Duty they owe the Company; and this Court "do accordingly approve the Reſolutions they came "to upon that Subject; and Reſolve, That the "Thanks of this Court be returned to them for "their Conduct in that important Matter;" be put by the Ballot at this Houſe on Wedneſday next the 6th November, from Eleven in the Forenoon until Six in the Evening; and that the Determination thereof be reported to the General Court the ſame Evening.

APPENDIX, N° 33.

Richard Neave's Evidence, relative to the Proceedings of the General Court, on the 30th October 1771, founded upon his Recollection, and the rough Minutes he made at that Court.

[illegible] Court [illegible] explaining [illegible] Chairman [illegible] ſon to [illegible]

The Chairman [illegible] ſaw no Cauſe to [illegible]

Mr. *Aaron Franks* [illegible] [illegible] ſaid brought into the Houſe [illegible] and [illegible] by the [illegible] [illegible] [illegible]

laſt Agreement with Government—he obſerved there were Goods in Warehouſe, amounting to £. 2,900,000, excluſive of September Sale—he ſaid, that after paying ſeveral Simple Contract Debts, and an old Debt of £. 250,000, there would then be a Deficiency only of £. 162,000—he obſerved, that the Company could not be worſe by the 1ſt of Auguſt, when they ſhould have paid all the Bills due to that Period, which were 3-5ths of the whole drawn, payable in that Year—he ſaid, that although Opinions without Doors were various, the Proprietors ſhould confide in Directors in Matters of Dividend.

Mr. *Crichton* queſtioned Mr. *Tookey*, as to the Account.

Mr. *Sulivan* took Notice, that the Accounts were made up in the trueſt and moſt faithful Manner.

Chairman denied that the whole Revenues of *India* have been abſorbed in the Charges there, and read the Letter laſt received from *Bengal*, dated 12th February 1771.

APPENDIX, N° 34.

[illegible]	D^r	STOCK per Computation.					C^r
[illegible]	£.[illegible]	By Net Amount of Goods unsold, Discount and Commission to the Supra Cargoes deducted					£. 2,788,221
[illegible]	[illegible]	By Debts unclaimed, Discount deducted					1,343,705
[illegible]	[illegible]	By Cash in Balance the 31st May 1770					218,925
[illegible]	[illegible]	By Factory at *Fort Saint George*	Pagodas	27,78,542	at 7 £	8d. each	1,065,106
[illegible]	[illegible]	By Factory at *Bengal*	Current Rupees	132,81,849	2	3 D°	1,493,983
[illegible]	[illegible]	By Factory at *Bombay*	Rupees	68,80,233	2	5 D°	831,361
[illegible]	[illegible]	By Factory at *Bencoolen*	Spanish Dollars	4,87,259	5	0 D°	121,825
[illegible]	[illegible]	By Stock in *China*	Tales	6,00,000	6	8 D°	200,000
[illegible]	[illegible]	By Cargoes of Ships sent out in 1768				£. 756,459	
[illegible]	[illegible]	Deduct what arrived in *India* before taking the above Quick Stock Accounts				544,958	
[illegible]	[illegible]						211,501
[illegible]	[illegible]	By Cargoes of Ships sent out in 1769					803,969
[illegible]	[illegible]	By Owners of Ships imprest them					59,880
[illegible]	[illegible]	By Ships and Sloops built and purchased by Leave of the General Court					10,000
[illegible]	[illegible]	By the *East India* House and Warehouses					40,000
[illegible]	[illegible]	By a Quarter's Interest to be received of Government on £. 4,200,000 at 3 per Cent					31,500
[illegible]	[illegible]	By Dead Stock					400,000
[illegible]	[illegible]	By what due from the Government to the Company					1,207,560
[illegible]	[illegible]	By Broad Cloth paid for and not shipped					13,841
[illegible]	[illegible]	By Bullion remaining in the Treasury, paid for					889
[illegible]	200,000	By Sundry for *Madeira* and *Teneriffe* Wines, paid for					3,026
		By Salt Petre delivered the honourable Board of Ordnance, not paid for					4,500
	£. 9,150,950	By Hospital Expences for His Majesty's Troops at *Fort Saint George*, omitted in that Stock Account					15,361
To Balance	1,714,203						
	£. 10,865,153						£. 10,865,153

London, the 29th June 1770.

N. B. The Amount of Cash and several other Articles are terminated the 31st May 1770.

Errors excepted.

(Signed)

Isaac Warren.

Memorandum,

The above *Bengal* Quick Stock Account was received per *Hampshire*; the Balance of which amounts to - Current Rupees 53,52,387 at 2*s*. 3*d*. each £.602,143.

From which the following Articles are deducted, viz.

For Interest on Eight Lacks *Sicca* Rupees, paid into the Treasury at *Bengal* as a Military Fund, from the 29th September 1766 to 29th June 1770, is 3 Years 9 Months, at Eight per Cent. per Annum, C. Rupees	2,68,080		
For a Certificate of Lord *Clive*'s returned, and Interest thereon - -	1,56,231		
		4,24,311 -	47,960
	C. Rupees	49,28,076	£. 554,183
The Sum of £.945,945, the Amount of what has been expended on Fortifications, Buildings, &c. except the Sum of £.6,145 for doubtful Debts at *Dacca*, Part of the above £.945,945, being omitted in the above *Bengal* Stock Account, is now added to that Stock, agreeable to the Order of Court the 27th April 1769		83,53,773 -	939,800
	C. Rupees	132,81,849 -	£. 1,493,983

In the above Annual Account, the following, with *Bengal* included, are valued at £.440,000; whereas

Madras stands on our Books, for Fortifications and Buildings	£. 444,453	
Bombay D° - - D° - - -	619,446	
Saint Helena, D° - - D° - - -	19,920	
Bencoolen, D° - - D° - -	24,189	
East India House and Warehouses, D° - - -	180,554	
		£. 1,288,562

On comparing the *Masulipatam* Quick Stock, in the Account received per *Egmont* (made use of in the Annual Statement 1769) with that received per *Thames*, included herein, a Decrease appears, to the Amount of Pagodas 14,25,150, or £.546,307. which Difference is chiefly occasioned by the Rents of the Farms having been inserted in the *Egmont*'s Quick Stock for the whole Term on which they were let, exclusive only of such Part as had been paid on that Account; whereas, in the Quick Stock per *Thames*, the Arrears, as well as the Rents of those Farms, seem to be omitted; but the Amount of such Arrears cannot at present be ascertained.

It is also to be observed, that in the *Fort Saint George* Quick Stock, per *Thames*, the Presidency is debited for an Advance of One Year's Rent on the principal Farms, amounting to Pagodas 3,92,165, or £. 150,329, which Sum is not here deducted, as the Arrears on the *Masulipatam* Farms do not appear to have been brought to Account; but the Articles of French Prisoners, and Expedition to *Manilha*, to the Amount of Pagodas 7,84,205, or £.300,611, having been improperly omitted, the same are here replaced as they stood in the former Quick Stock.

APPENDIX, N° 35.

D^r

STOCK per Computation.

To Bonds ſtanding out	£.2,898,124
To Money owing for Silver, &c. with Intereſt thereon	351,332
To Bills of Exchange unpaid, with D°	385,038
To Cuſtoms on Goods ſold and unſold	1,240,090
To Freight	148,283
To Commiſſion and Concern due to the Supra Cargoes	43,000
To Tradeſmen's Bills unpaid the 31ſt May 1771, Committee of Shipping	112,478
To private Trade due to the Proprietors thereof	39,300
To Dividends on Stock, unpaid	22,393
To Midſummer Dividend on Stock, at 12½ per Cent. per Annum	199,630
To Intereſt on the Annuities due from Government to the Annuitants the 5th July next	56,734
To Intereſt on the Bonds to the 30th June 1771	49,170
To what paid by the Adventurers, being 87½ per Cent. on £.3,200,000	2,800,000
To Warrants paſſed the Court, unpaid the 31ſt May 1771	40,888
To Almſhouſes at *Poplar*	13,387
To *Greenwich* Hoſpital	2,620
To Midſummer Salary Warrant	3,182
To Ditto - Annuitants and Penſioners Warrant	840
To Indemnity on Tea	8,759
To what was due the 25th March 1771, for ¼ Year to Government, as per Agreement eſtabliſhed by an Act of Parliament paſſed in the Ninth Year of His preſent Majeſty's Reign, payable the 29th September 1771	200,000
	£. 8,615,248
To Balance	2,063,816
	£. 10,679,064

C^r

STOCK per Computation.

By Nett Amount of Goods unſold, Diſcount and Commiſſion to the Supra Cargoes deducted					£. 1,928,722
By Ditto - uncleared, Diſcount deducted					882,231
By Caſh, its Balance the 31ſt May 1771					170,390
By Factory at *Fort Saint George*	Pagodas	44,22,294	at 8*s.*-*d.* each		1,768,918
By Factory at *Bengal*	Current Rupees	140,86,896	— 2 3 D°		1,584,775
By Factory at *Bombay*	Rupees	52,57,110	— 2 6 D°		657,139
By Factory at *Bencoolen*	Spaniſh Dollars	407,926	— 5 - D°		101,982
By Stock in *China*	Tales	1,727,089	— 6 8 D°		575,696
By Cargoes of Ships ſent out in 1769				£. 803,969	
Deduct what arrived in *India* and *China*, before taking the above Quick Stock Accounts				632,085	171,884
By Cargoes of Ships ſent out in 1770					780,152
By Owners of Ships, Impreſt them					76,098
By Ships and Sloops built and purchaſed by Leave of the General Court					10,000
By the *Eaſt India* Houſe and Warehouſes					40,000
By a Quarter's Intereſt to be received of Government on £.4,200,000, at 3 per Cent.					31,500
By Dead Stock					400,000
By what due from the Government to the Company					1,207,560
By ſundry, for *Madeira* and *Teneriffe* Wines paid for					11,190
By Bullion and Broad Cloth remaining, paid for					279
By Salt Petre delivered the honourable Board of Ordnance, not paid for					4,500
By Hoſpital Expences for His Majeſty's Troops at *Fort Saint George*					15,361
By Expences defrayed for the Subſiſtance of French Priſoners in *India*, &c. and incident Charges, per General Account delivered					260,687
					£. 10,679,064

London, the 26th June 1771.

N. B. The Amount of Cash and several other Articles are terminated the 31st May 1771.

Errors excepted.

(Signed)

R. Tookey, Deputy Accomptant.

Memorandum.

The above *Bengal* Quick Stock Account was received per *Prince of Wales*, the Balance of which Amounts to C. Rupees 18,93,784. 7. 5. at 2*s*. 3*d*. £.213,050.

The Sum of £. 1,376,825, the Amount of what has been expended on Fortifications, Buildings, &c. except the Sum of £. 5,100 for doubtful Debts at *Dacca*, Part of the above £. 1,376,825, being omitted in the above *Bengal* Stock Account, is now added thereto, agreeable to the Order of Court the 27th April 1769 - - -	121,93,111. 11. 4	—	1,371,725
C. Rupees	140,86,896. 2. 9	— £.	1,584,775

In the above Annual Account, the following, with *Bengal* included, are valued at - £. 440,000

Whereas *Madras* stands on our Books for Fortifications and Buildings			£.	488,508
Bombay	D°	D°	-	677,607
Bencoolen	D°	D°	-	26,044
Saint Helena	D°	D°	-	19,920
East India House and Warehouses stand on our Books			-	202,437
			£.	1,414,516

APPENDIX, N° 36 and ult.

ESTIMATE and PRODUCE of March Sale 1769, 1770, 1771, and 1772.

In the Eſtimate of Caſh made the 3d January 1769, of what might probably be received and paid between the 3d of March and the 5th Auguſt 1769, the Produce of Goods to be ſold in March Sale 1769 was eſtimated at - - - - - - - - £. 1,529,556
The Goods ſold in March Sale 1769 produced - - - - - - 1,518,817

Produced leſs than eſtimated £. 10,739

Goods refuſed in the above Sale, and ſold in ſubſequent Sales, produced £. 112,551.

In the Eſtimate of Caſh made the 22d February 1770, of what might probably be received and paid between the 23d January and the 5th of Auguſt 1770, the Produce of Goods to be ſold in March Sale 1770 was eſtimated at - - - - - - - - £. 1,890,432
The Goods ſold in March Sale 1770 produced - - - - - - 1,675,141

Produced leſs than eſtimated £. 215,291

Goods refuſed in the above Sale, and ſold in ſubſequent Sales, produced £. 156,773.

In the Eſtimate of Caſh made the 12th March 1771, of what might probably be received and paid between the 15th February and the 5th of Auguſt 1771, the Produce of Goods to be ſold in March Sale 1771 was eſtimated at - - - - - - £. 1,473,183
The Goods ſold in March Sale 1771 produced - - - - - 1,303,994

Produced leſs than eſtimated £. 169,189

Goods refuſed in the above Sale, and ſold in ſubſequent Sales, produced £. 113,953.

In the Eſtimate of Caſh made the 29th October 1771, by Order of the Chairman, of what might probably be received and paid between the 1ſt March and the 1ſt Auguſt 1772, the Produce of Goods to be ſold in March Sale 1772 was eſtimated at - - - - - - £. 1,489,961
The Goods ſold in March Sale 1772 produced - - - - - 1,535,208

Produced more than eſtimated £. 45,247

Goods refuſed in the above Sale, and ſold in ſubſequent Sales, produced £. 56,779.

In the Eſtimate of Caſh made the 13th March 1772, of what might probably be received and paid between the 1ſt March and the 1ſt Auguſt 1772, the Produce of Goods to be ſold in March Sale 1772 was eſtimated at - - - - - - - - £. 1,680,248
The Goods ſold in March Sale 1772 produced - - - - - 1,535,208

Produced leſs than eſtimated £. 145,040

Goods refuſed in the above Sale, and ſold in ſubſequent Sales, produced £. 56,779.

Eaſt India Houſe, the 1ſt June 1773.

Errors excepted.

R. Tookey, Deputy Accomptant.

NINTH

NINTH

REPORT

FROM THE

COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

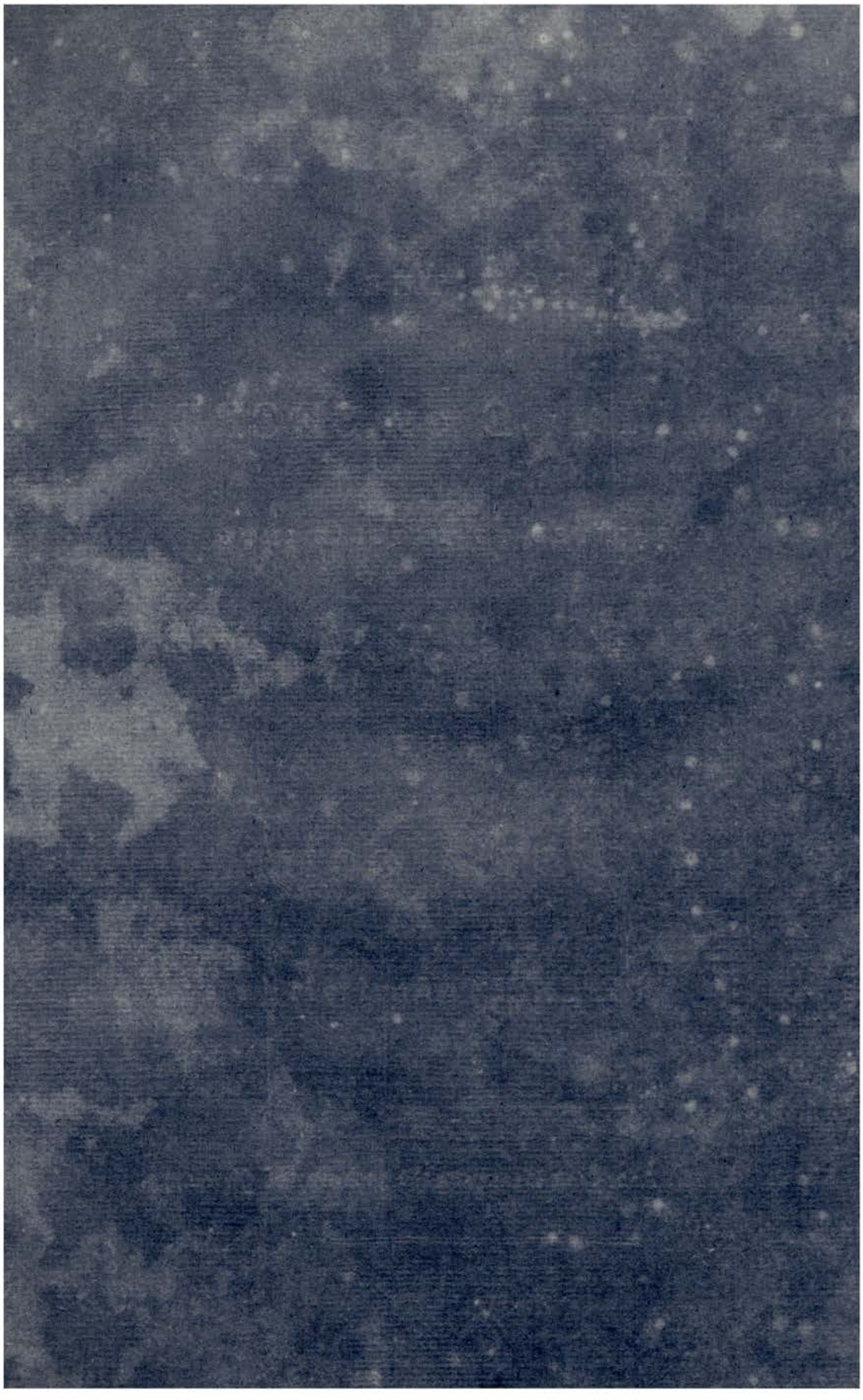
THE STATE

OF THE

EAST INDIA COMPANY.

Together with an APPENDIX referred to in the ſaid Report.

Reported by Mr. ALDERMAN HARLEY on the 30th Day of *June* 1773.



NINTH REPORT FROM THE COMMITTEE OF SECRECY

APPOINTED TO ENQUIRE INTO

THE STATE OF THE *EAST INDIA* COMPANY.

The 30th of June 1773.

The Committee of Secrecy, "appointed to enquire "into the State of the *East India* Company; and "for that Purpoſe to inſpect the Books and Ac- "counts of the ſaid Company; and to report to "the Houſe what they find material therein, in "reſpect to the Debts, Credits, and Effects, of the "Company, as alſo to the Management and preſent "Situation of the Company's Affairs, together "with their Obſervations thereupon:"

OBSERVING the Charges of the Civil Eſtabliſhments of the Company in *India*, for Ten Years, as ſet forth in their Third Report, to amount to £. 3,660,426; videlicet;

		£.
In the Preſidency of	*Fort William*, to -	2,017,791
	Fort Saint George -	438,345
	Bombay - -	956,887
	Bencoolen - -	198,760
	Saint Helena -	48,643

And the Expences of the Military Eſtabliſhments, as ſet forth in the ſaid Report, to amount to £. 14,414,064; videlicet;

		£.
In the Preſidency of	*Fort William*, to -	8,143,058
	Fort Saint George -	4,594,282
	Bombay - -	1,403,913
	Bencoolen - -	116,180
	Saint Helena -	156,631

And the Charges of Fortifications and Buildings in the ſeveral Settlements in *India*, as ſet forth in the ſaid Report, to amount to £. 2,288,981; videlicet;

		£.
In the Preſidency of	*Fort William*, to -	1,601,967
	Fort Saint George -	262,733
	Bombay - -	396,585
	Bencoolen - -	19,488
	Saint Helena -	8,208

And conſidering (as they have before obſerved, in their laſt Report relative to the Bills of Exchange drawn upon the Company by their Servants in *India*) that the great Expence incurred under the foregoing Heads is an Object of Enquiry highly important, and has been very detrimental to the Affairs of the Company at Home;—they proceeded, in conſequence, to take theſe ſeveral Articles of Expence under their Conſideration, and ſhall now report the ſame:

THEY ſhall lay before the Houſe the Civil Charges of the ſeveral Settlements of the Company, the Returns of the Forces on their Eſtabliſhments, the Expences of the ſeveral different Military Corps, the Military Regulations, the Conduct of the Company's Servants when their Troops were paid, in part or in the whole, by the Nabob; together with Narratives of the moſt important Alterations which have been made upon theſe Heads; the Number of Civil and Military Servants appointed by the Company in *India*, the Method they have followed in recruiting their Troops, and the Orders and Correſpondence relative to the Fortifications undertaken and carried on in the ſeveral Settlements.

And Your Committee called for the ſeveral States of the Salaries, Allowances, and Gratuities, held by the Company's Servants at their Settlements in *India*; which were preſented by Mr. *Wilks* and Mr. *Hoole*, and which are as follow; viz.

An ACCOUNT of the ſtated Salaries and Allowances to the Company's Civil Servants in *India* and at *Saint Helena*, together with that of their Commiſſion upon the *Indian* Revenues.

	Salary and Allowances.					Commiſſion on the Revenues.			Totals.				
	Bengal.	*Fort Saint George.*	*Bombay.*	*Bencoolen.*	*Saint Helena.*	*Bengal.*	*Fort Saint George.*	*Bombay.*	*Bengal.*	*Fort Saint George.*	*Bombay.*	*Bencoolen.*	*Saint Helena.*
The Governor, per Annum	£. 4,800 —	3,000 —	1,668 15	1,000	600 with Table and Servants.	£. 18,516 6	4,037 5	3,000	£. 23,316 6	7,037 5	4,668 15	1,000	600, &c.
Second in Council	368 15	276 10	287 9	280	350	2,687 17	1,057 7	900	3,056 12	1,333 17	1,187 9	280	350
Third	342 13	129 10	145 —	260	250	1,194 12	480 12	450	1,537 5	610 2	595 —	260	250
Fourth	342 13	129 10	125 —	226	180	1,194 12	480 12	450	1,537 5	610 2	575 —	226	180
The reſt in Council, each	342 13	129 10	125 —	180	180	1,194 12	480 12	450	1,537 5	610 2	575 —	180	180
Senior Merchants, each	81 —	80 —	85 —	200	—	—	—	—	81 —	80 —	85 —	200	—
Junior Merchants, each	75 —	70 —	75 —	170	—	—	—	—	75 —	70 —	75 —	170	—
Factors, each	60 —	60 —	70 —	150	100	—	—	—	60 —	60 —	70 —	150	100
Writers, each	50 —	60 —	60 —	115	70	—	—	—	50 —	60 —	60 —	115	70

Memorandums.

Beſides Salary and Diet, ſuch as are not provided with Apartments are allowed for Houſe Rent; viz. at *Bengal* £. 30 per Annum; at *Bombay* and *Bencoolen* £. 30; and at *Saint Helena*, £. 10.

The above Salaries and Allowances are excluſive of any Emoluments from a Chiefſhip, or any other Office or Employ; and

Alſo excluſive of an Allowance to the Governor and Council of *Bencoolen* of £. 3 per Ton on all the Pepper exported from thence, which, on a Suppoſition that it is 2,000 Tons per Annum, will be £. 6,000; whereof the Governor is to have 5-22ds, the Second 3-22ds, and the Seven other Counſellors 14-22ds.

The Words "Reſt in Council" at *Bengal* include 7, at *Fort Saint George* 7, and at *Bombay* 6, Members.

Eaſt India Houſe,
11th June 1773.

Errors excepted.

John Hoole,
Auditor of *Indian* Accounts.

GENERAL VIEW of the ſtated Salary, Allowances, and Gratuity Poſts, of the Company's Civil Servants at *Fort William* and Subordinates, from 1762 to 1772, incluſive.

1762. Rank and Station.	SALARY and EMOLUMENTS. Salary per Annum.	Monthly Allowance.	Houſe Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
9 Counſellors; viz.							
1 Governor and	24,000 — —	—	C^tt Houſe.	2 1-half per Cent. on the nett Produce of the *Calcutta* Lands, and 1 per Cent. on the Mint Cuſtoms. —	—	—	
Caſhkeeper	—	—	—	—	—	—	24,000 — —
1 2d in Council, alſo	360 — —	141 7 6	1 — —	1,697 10 —	—	—	
Accomptant and	—	—	—	—	1,000 — —	—	
Collector of Rents and Revenues	—	—	—	—	1,044 — —	5,001 10 —	
2 3d and 6th in Council, and	360 — —	—	—	—	—	—	
Chiefs of *Patna* and *Chittagong*	—	500 — —	—	6,000 — —	—	12,720 — —	
1 4th in Council and	360 — —	—	—	—	—	—	
Chief of *Coſſimbuzar*	—	333 5 4	—	4,000 — —	—	4,360 — —	
1 5th in Council and	360 — —	—	—	—	—	—	
Chief of *Luckypore*	—	208 5 4	—	2,500 — —	—	2,860 — —	
1 7th in Council and	360 — —	—	—	—	—	—	
Chief at *Dacca*	—	250 — —	—	3,000 — —	—	3,360 — —	
1 8th in Council and	360 — —	98 7 6	—	1,181 10 —	—	—	
Export Warehouſekeeper	—	—	D°	—	4,000 — —	5,541 10 —	
1 9th in Council	360 — —	98 7 6	—	1,181 10 —	—	—	
Cuſtom Maſter and	—	—	D°	—	8 Annas on all Duſtucks and Permits.	—	
Boxey	—	—	—	—	670 5 —	2,211 15 —	
1 10th in Council	360 — —	98 7 6	—	1,181 10 —	—	—	
Import Warehouſekeeper	—	—	D°	—	600 — —	2,141 10 —	
10							38,196 13 —
1 Chaplain	1,800 — —	—	22 6 6	270 — —	—	2,070 — —	
							2,070 — —
9 Junior Merchants; viz.							
5 Junior Merchants	270 — —	30 — —	—	360 — —	each —	3,150 — —	
1 Junior Merchant and	270 — —	20 6 —	43 3 3	762 15 —	—	—	
Commiſſary General	—	—	—	—	3,600 — —	4,632 15 —	

Rank and Station.	SALARY and EMOLUMENTS.						
	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1 Junior Merchant and Chief at *Midnapore*	270 — —	—	—	—	—	—	
	—	100 — —	—	1,200 — —	—	1,470 — —	
1 Junior Merchant and Resident at *Malda*	270 — —	—			—	—	
	—	166 10 8	—	2,000 — —	—	2,270 — —	
1 Junior Merchant and Mint Master	270 — —	20 6 —	43 3 3	762 15 —	—	—	
	—	—	—	—	1-quarter per Cent. on Silver, and 1-tenth per Cent. on Gold Coinage.	1,032 15 —	12,555 14 —
19 Factors, viz.							
5 Factors	135 — —	30 — —	—	360 — —	each —	2,475 — —	
2 Ditto	135 — —	20 6 —	43 3 3	762 15 —	each —	1,795 14 —	
1 Factor and Military Paymaster	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	—	129 9 6	—	1,555 3 3	—	2,453 2 3	
1 Factor, also Naval Storekeeper and Secretary to Select Committee	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	—	—	—	—	624 — —	—	
	—	—	—	—	1,000 — —	2,521 15 —	
1 Factor, also Sub Buxey and Sub Paymaster of the Works	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	—	25 — —	—	300 — —	—	—	
	—	32 — —	—	384 — —	—	1,581 15 —	
1 Factor, also Sub Export Warehousekeeper Accomptant General, Mayor's Court Clerk to Committee of Works	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	—	—	—	—	562 8 —	—	
	—	—	—	—	562 8 —	—	
	—	—	—	—	1,080 — —	—	
	—	—	—	—	—	3,102 15 —	
1 Factor and Deputy Custom Master	135 — —	36 6 —	43 3 3	942 15 —	—	—	
	—	—	—	—	562 8 —	1,640 7 —	
1 Factor, also Secretary to Committee Newlands and Accomptant to ditto	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	—	100 — —	—	1,200 — —	—	—	
	—	100 — —	—	1,200 — —	—	3,297 15 —	
1 Factor and Persian Translator	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	—	300 — —	—	3,600 — —	—	4,497 15 —	
1 Factor and Assistant at *Patna*	135 — —	—	—	—	—	—	
	—	20 — —	—	240 — —	—	375 — —	

1	Factor, also Secretary and Clerk to the Court of Appeals	135	20 6	43 3 3	762 15			
			166 10 8		2,000	1,125		
						396	4,418 15	
1	Factor, also Sub Accomptant and Keeper Accompts Depofits	135	20 6	43 3 3	762 15			
			166 10 8		2,000			
						281 4	3,741 10	
1	Factor and Storekeeper of the New Works	135	20 6	43 3 3	762 15			
						1,058 6	1,956 5	
1	Factor and Engineer	135	20 6	43 3 3	762 15			
						4,000	4,897 15	
19								38,756 15 3

2 Surgeons.

1	Surgeon	324	97 13	Hofpital Houfe	1,173 12		1,497 12	
1	Ditto	324		43 3 3	518 6 6			
			93 8		1,122		1,964 6 6	
2								3,462 2 6

27 Writers.

6	Writers		20		240	each	1,440	
1	Writer, also Sub Military Storekeeper Aſſiſtant in the Accomptant's Office		33 5 3	43 3 3	918 6			
			100		1,200		2,118 6	
1	Writer and Sub Treaſurer		33 5 3	43 3 3	918 6			
						562 8	1,480 14	
1	Writer and Sub Export Warehouſekeeper		33 5 3	43 3 3	918 6			
						1,000	1,918 6	
2	Writers, and Clerk to the Committee Accompts and Aſſiſtant to the Engineer		33 5 3	43 3 3	918 6			
			100		1,200	each	4,236 12	
1	Writer and Aſſiſtant in the Export Warehouſe		33 5 3	43 3 3	918 6			
						518 6	1,436 12 6	
1	Writer, also Sub Secretary Poſtmaſter French Tranſlator and Sheriff		33 5 3	43 3 3	918 6			
			4 Peons		48 Peons	1,000		
			4 Ditto		48 Ditto			
			43 3 3		518 5			
			4 Peons 1 Jem[r]		48 Peons 12 Jem	660	3,096 11	

	Rank and Station.	SALARY and EMOLUMENTS. Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1	Writer		33 5 3	43 3 3	918 6 —		1,436 12 6	
1	Paymaster of the Sepoys		33 5 3	43 3 3	918 6 —	518 6 —	3,251 2 9	
1	Writer and Clerk to the Court of Requests		33 5 3	43 3 3	918 6 —	2,332 12 9	1,158 6 —	
1	Writer		20 — —		240 — —		4,591 14 0	
1	Assistant to the Military Storekeeper		33 5 3	43 3 3	918 6 —	each	1,666 6 —	
5	Writers		33 5 3	43 3 3	918 6 —	648 — —	1,158 6 —	
1	Writer and Clerk of the Peace		33 5 3	43 3 3	918 6 —		1,387 12 —	
1	Writer and Assistant to the Cashkeeper		20 — —		240 — —	469 6 —	1,213 8 —	
1	Writer and Assistant in the Import Warehouse		33 5 3	43 3 3	918 6 —	285 2 —	2,862 6 —	
1	Writer and Coroner		33 5 3	43 3 3	918 6 —	1,944 — —	1,518 6 —	
1	Writer		33 5 3	43 3 3	918 6 —		35,972 12 9	
1	Clerk at the Court of Cutcherry		30 — —		360 — —			
1	Writer		20 — —		240 — —			
1	Clerk to the Zemindar							
1	Clerk to the Justices							
27							Current Rupees - -	1,55,014 9 6

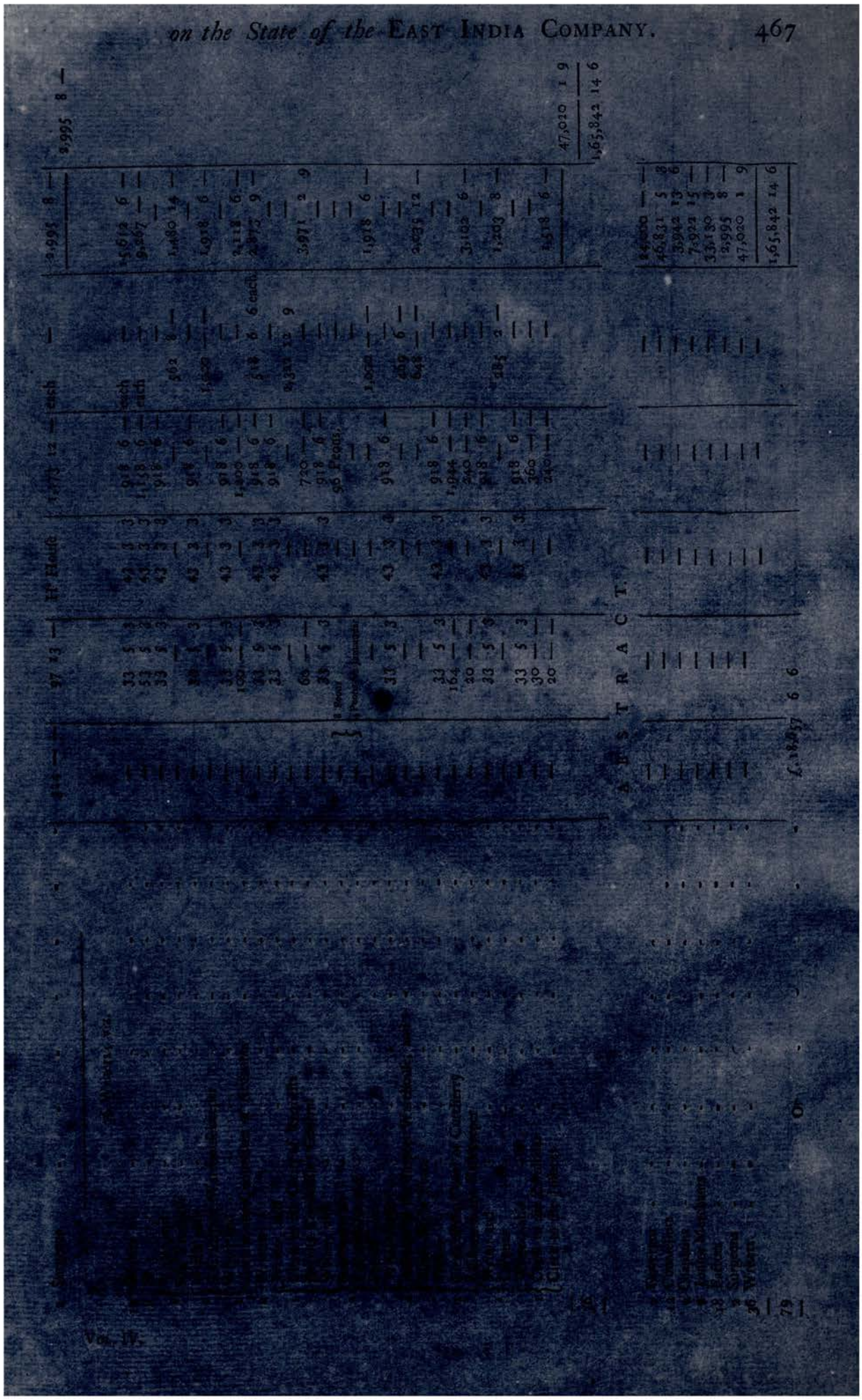
ABSTRACT.

1	Governor						24,000 — —	
9	Counsellors						38,196 13 —	
1	Chaplain						2,070 — —	
9	Junior Merchants						12,555 14 —	
19	Factors						38,756 15 3	
2	Surgeons						3,462 2 6	
27	Writers						35,972 12 9	
68							Current Rupees - -	1,55,014 9 6
	Or	£. 17,439 2 10						

1783. Rank and Station.	SALARY and EMOLUMENTS. Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
13 Counsellors, viz.							
[illegible]	[illegible] — —	—	C° House.	—	1 1-half per Cent. on the [illegible] Produce of the Lands; 1 per Cent. on the [illegible]	—	
[illegible]	—	—	—	—	—	24,000 — —	24,000 — —
[illegible] Council, and [illegible]	[illegible] — —	141 7 6	—	1,697 10 —	900 — —	—	
[illegible]	—	—	—	—	1,000 — —	—	
[illegible] the Rents and Revenues	—	—	—	—	1,044 — —	5,001 10 —	
[illegible] Counsellors, 3d, 6th, and 7th	[illegible] — —	500 — —	—	6,000 each	—	19,080 — —	
[illegible]	[illegible] — —	—	—	—	—	—	
[illegible] Master and Register of Distracts, and [illegible]	—	—	C° House.	—	8 Annas on all Distracts and Permits.	—	
[illegible]	—	54 — —	—	648 — —	—	1,008 — —	
[illegible]	[illegible] — —	—	—	—	—	—	
[illegible]	—	338 5 4	—	4,000 — —	—	4,360 — —	
[illegible]	[illegible] — —	—	—	—	—	—	
[illegible]	—	250 — —	—	3,000 — —	—	3,360 — —	
[illegible]	[illegible] — —	98 7 6	—	1,181 10 —	—	—	
[illegible]	—	—	C° House.	—	4,000 — —	5,541 10 —	
[illegible]	[illegible] — —	98 7 6	—	1,181 10 —	—	—	
[illegible]	—	—	—	—	—	1,541 10 —	
[illegible]	[illegible] — —	98 7 6	—	1,181 10 —	—	—	
[illegible]	—	—	C° House.	—	600 — —	—	
[illegible] in Council, and [illegible]	—	—	—	—	670 5 —	2,811 5 —	
[illegible] Roxey and Pensioner of the new Works	[illegible] — —	98 7 6	—	1,181 10 —	—	—	
[illegible] in Council and [illegible]	—	—	—	—	670 5 —	2,211 15 —	
[illegible] Commissary General	[illegible] — —	—	—	—	—	—	
	—	—	—	—	1,555 3 3	1,915 3 3	46,831 5 3
2 Chaplains	1,714 4 6	—	21 6 10	257 2 3 each	—	3,942 13 6	3,942 13 6
8 Junior Merchants.							
5 Junior Merchants	270 — —	30 — —	—	360 — — each	—	3,150 — —	
1 Junior Merchant and Chief at *Dacca*	270 — —	—	—	—	—	—	
	—	100 — —	—	1,200 — —	—	1,470 — —	

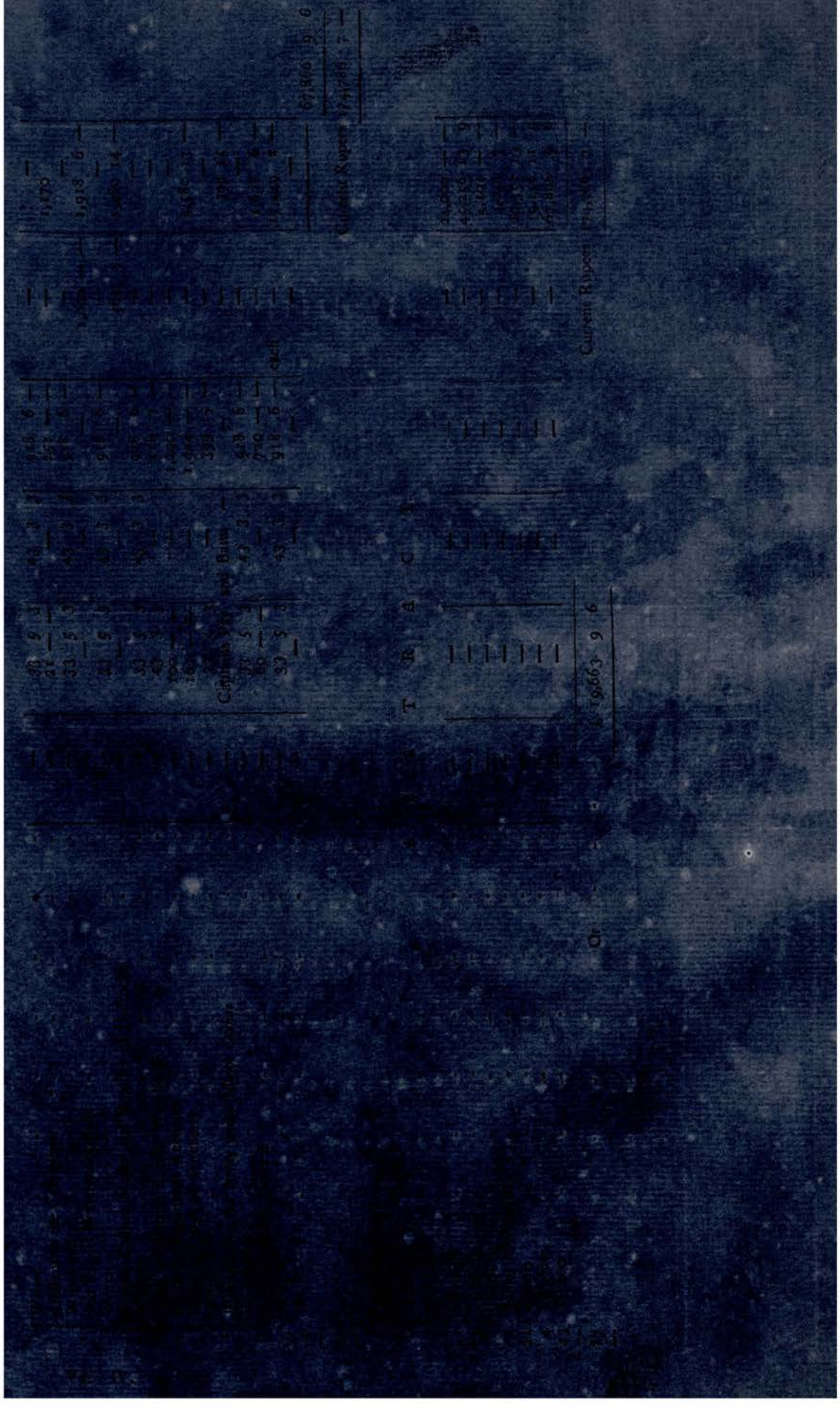
SALARY and EMOLUMENTS.

	Salary per Annum.	Monthly Allowance	House Rent.	Annual Allowance	Gratuity.	Total Salary and Emoluments.
Lord Stormont.						7,912 15 —
Sir John Day.	270 — —	266 13 8	43 3 —	400 — —		1,032 15 —
Sir Robert Chambers.	270 — —	266 13 8	43 3 —	762 15 —		1,742 11 8
Sir Elijah Impey.	270 — —	266 13 8	43 3 —	762 15 —		1,742 11 8
Sir Robert Barker.	270 — —	266 13 8	43 3 —	762 15 —		1,742 11 8
Sir Thomas Lawrence

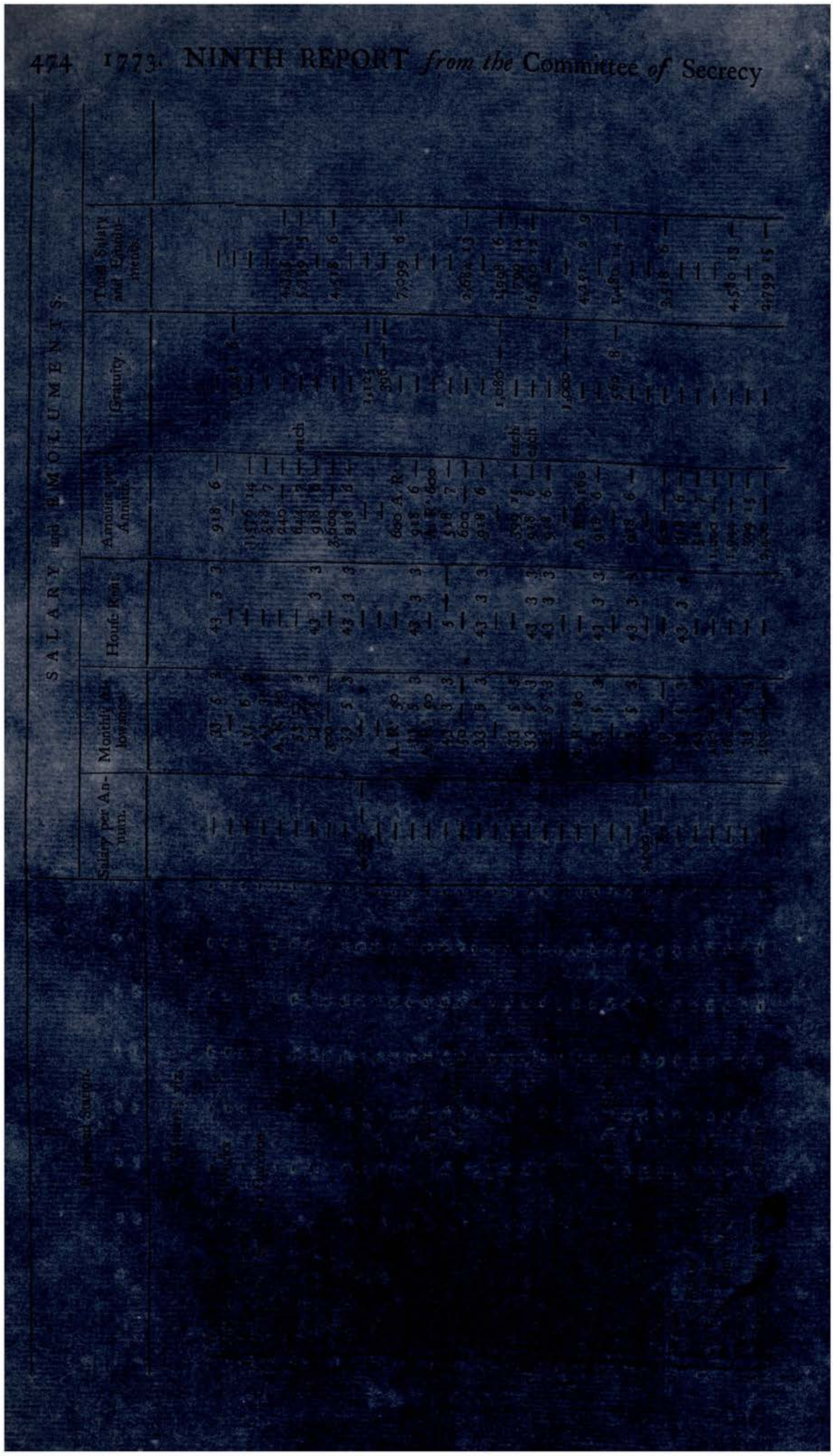


	SALARY and EMOLUMENTS.						
1764. Names and Stations.	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Extraordinaries.							
	24,000 — —	—	C. House.	—	—	24,000 — —	24,000 — —
	—	—	—	—	—	360 — —	
	360 — —	—	—	—	—	1,181 10 —	
	2,400 — —	9[illegible] 7 6	—	1,181 10 —	—	19,980 — —	
	[illegible]	[illegible]	—	6,000 — — much	—	—	
	[illegible]	[illegible]	—	—	—	—	
	[illegible]	[illegible]	—	3,000 — —	—	3,360 — —	
	[illegible]	98 10 6	—	1,181 10 —	—	—	
	—	—	C. House.	—	4,000 — —	5,541 10 —	
	360 — —	—	—	—	—	360 — —	
	—	Paid by the Rajah	—	—	—	—	
	2[illegible]	7 6	—	1,181 10 —	—	1,541 10 —	
	[illegible]	—	C. House.	—	1 Annuity on all Deputies and Peons	—	
	36[illegible]	—	—	—	—	4,360 — —	
	[illegible]	[illegible]	—	[illegible]	—	—	
	360 — —	7 6	—	1,181 10 —	600 — —	[illegible]	
	—	—	C. House.	—	half per Cent. on Salaries	—	
	360 — —	7 6	—	1,181 10 —	—	[illegible]	
	[illegible]	6 6	—	1,181 10 —	—	[illegible] 6 9	
	36[illegible]	7 6	—	1,181 10 —	—	—	
	—	—	—	—	670 5 —	2,211 15 —	
							45,256 13 9

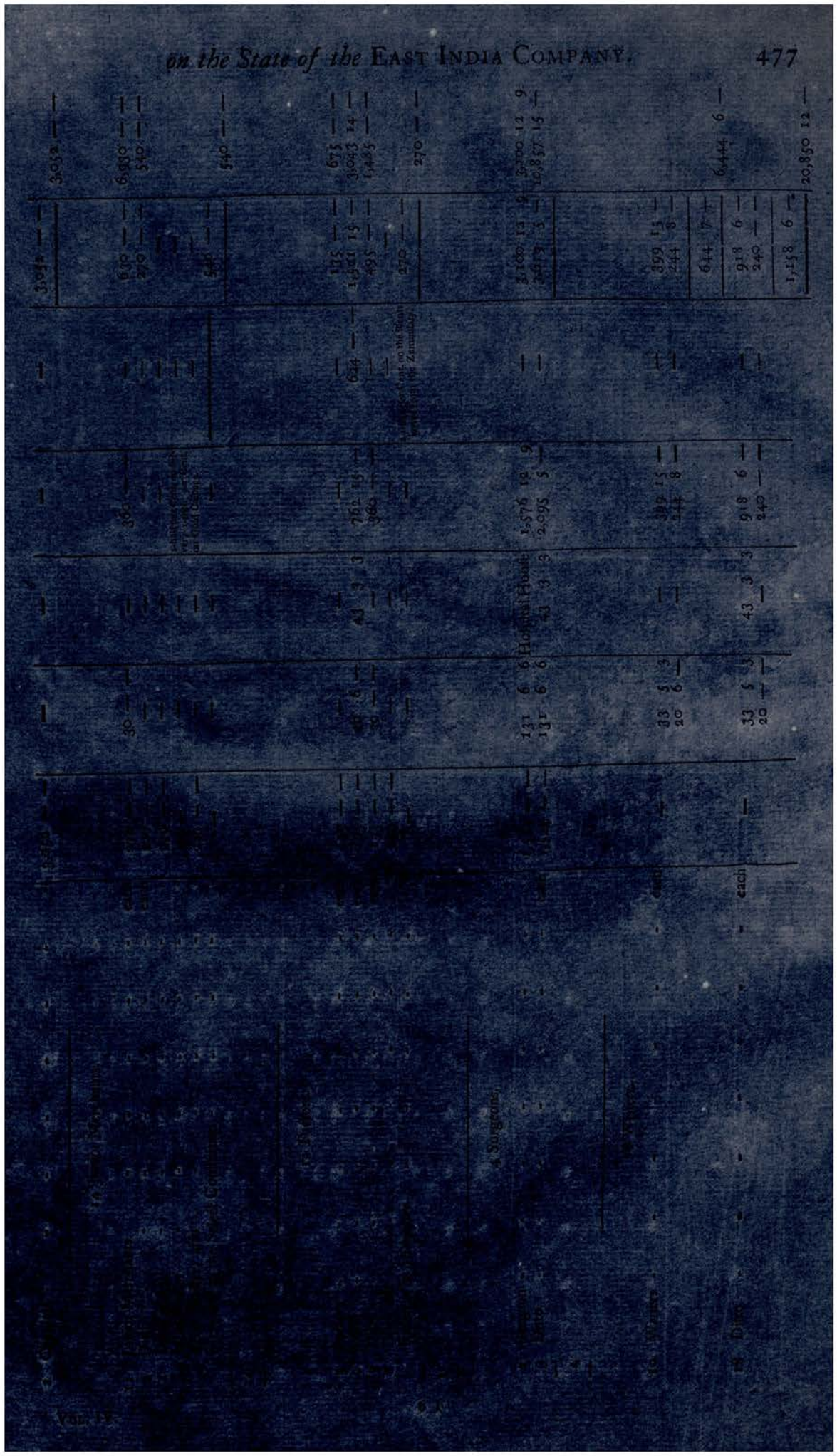
[illegible] Station.	SALARY and EMOLUMENTS.					
	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.
[illegible]	—	53 5 [illegible]	—	639 15 —	each —	4,479 9 —
[illegible]	—	33 [illegible]	43 3 3	918 6 —	—	—
[illegible]	—	[illegible]	—	A. R. 2,160	—	—
[illegible]	—	[illegible]	—	—	[illegible]	—
[illegible]	—	[illegible]	—	S. R. [illegible]	—	[illegible]
[illegible]	—	[illegible]	43 3 3	918 6 —	—	—
[illegible]	—	[illegible]	—	—	[illegible]	—
[illegible]	—	[illegible]	—	—	[illegible]	—
[illegible]	—	[illegible]	—	M. R. [illegible]	—	7,099 6 —
[illegible]	—	[illegible]	43 3 3	[illegible]	—	—
[illegible]	—	[illegible]	—	—	562 8 —	—
[illegible]	—	[illegible]	—	A. R. 600	—	2,128 14 —
[illegible]	—	[illegible]	43 3 3	[illegible]	—	—
[illegible]	—	[illegible]	—	[illegible]	—	—
[illegible]	—	[illegible]	—	[illegible]	—	—
[illegible]	—	[illegible]	—	[illegible] M. R.	—	[illegible]
[illegible]	—	[illegible]	43 3 3	[illegible]	—	[illegible]
[illegible]	—	[illegible]	—	[illegible]	—	[illegible]
[illegible]	—	[illegible]	43 3 3	[illegible]	—	[illegible]
[illegible]	—	[illegible]	—	—	562 8 —	—
[illegible]	—	[illegible]	—	—	—	[illegible]
[illegible]	—	[illegible]	43 3 3	[illegible]	—	—
[illegible]	—	[illegible]	—	—	—	[illegible]
[illegible]	—	[illegible]	—	—	—	—
[illegible]	—	[illegible]	—	[illegible]	—	—
[illegible]	—	[illegible]	—	[illegible]	—	2,684 13 —
[illegible]	—	[illegible]	43 3 3	[illegible]	—	1,918 6 —
[illegible]	—	[illegible]	43 3 3	918 6 —	—	—
[illegible]	—	[illegible]	—	—	—	—
[illegible]	—	[illegible]	—	[illegible]	—	3,494 [illegible]



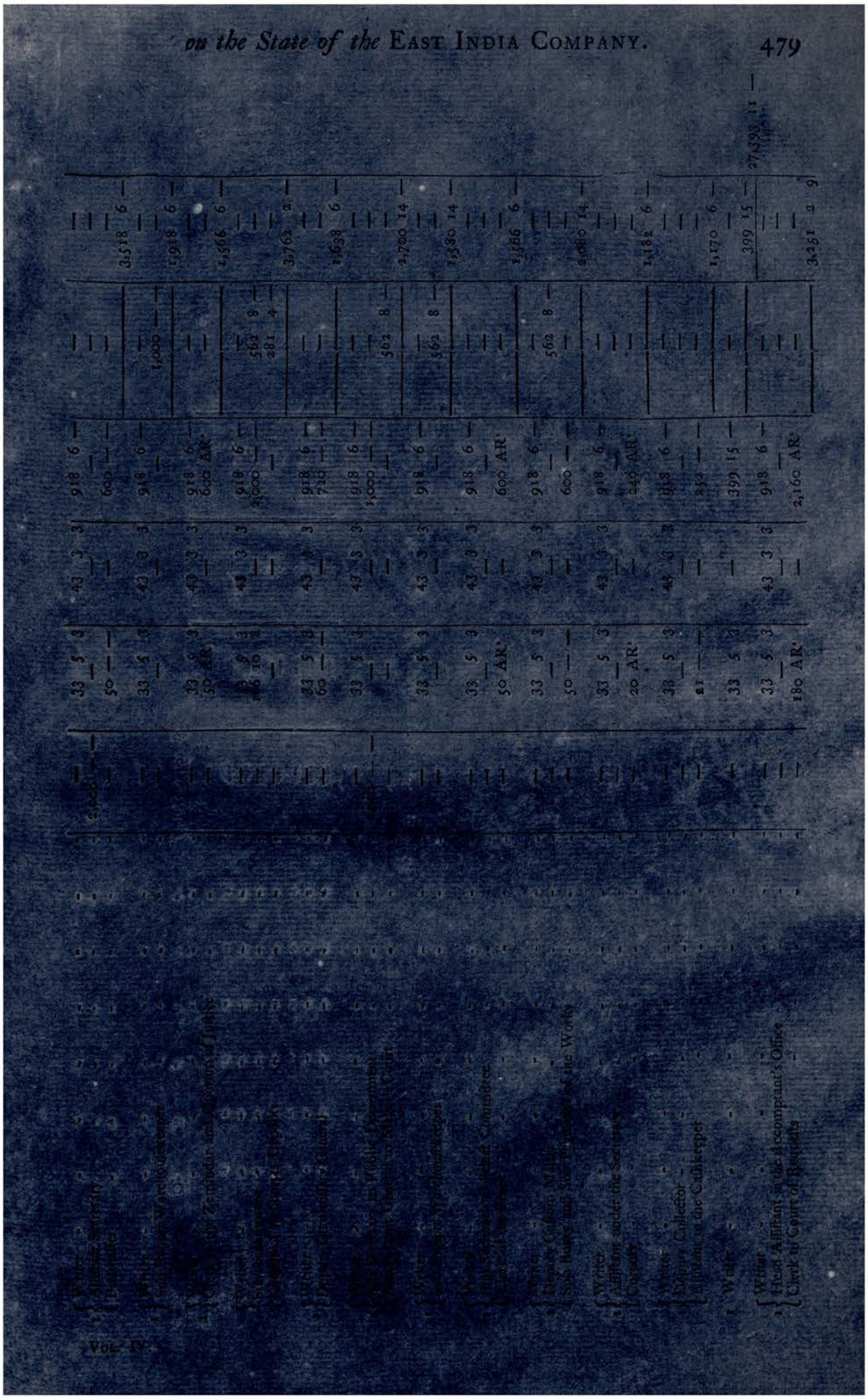
	SALARY and EMOLUMENTS.						
	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.		
	£	£	£	£	£	£	£
	1,000	—	—	—	—	—	—
	—	—	—	—	—	1,000	—
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	—	—	—	—	—	—



1766. Rank and Station.	SALARY and EMOLUMENTS. Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1 Councillors.							
[illegible]	24,000 — —	—	C° House	—	a 1 half per Cent. on the net Produce of the Calcutta Lands, and 2 per Cent. Inland Duty, and a per Cent. Drawback on Coral.	—	
[illegible]	—	—	—	—		24,000 — —	24,000 — —
[illegible]	180 — —	—	—	—	—	—	
[illegible]	—	—	—	—	1,000 — —	—	
[illegible]	—	—	—	—	1,044 — —	—	
[illegible]	—	—	—	—		2,404 — —	
[illegible]	—	—	—	—	—	—	
[illegible]	360 — —	—	—	—	—	—	
[illegible]	—	50 — —	—	600 — —	—	960 — —	
[illegible]	360 — —	—	—	—	—	—	
[illegible]	—	[illegible] the Rajah.	—	—	—	—	
[illegible]	—	—	C° House	—	4,000 — —	—	
[illegible]	—	—	—	—	—	4,360 — —	
[illegible]	360 — —	—	—	—	—	—	
[illegible]	—	250 — —	—	3,000 — —	—	—	
[illegible]	—	—	—	—	—	3,360 — —	
[illegible]	360 — —	—	—	—	—	—	
[illegible]	—	333 5 4	—	4,000 — —	—	—	
[illegible]	—	[illegible] and public Servants —		—	12,000 — —	—	
[illegible]	—	—	—	—	—	16,360 — —	
[illegible]	—	—	—	—	—	—	
[illegible]	360 — —	Extra Emoluments omitted		—	—	1,080 — —	
[illegible]	—	—	—	—	—	—	
[illegible]	360 — —	—	—	—	—	—	
[illegible]	—	500 — —	—	6,000 — —	—	6,360 — —	
	—	—	—	—	—	—	34,884 — —



Rank and Station.		SALARY and EMOLUMENTS. Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
3 Ditto	each	—	33 5 3	43 3 3	918 6 —	—	918 6 —	
			43 3 3	—	518 7 —	—	518 7 —	
							1,436 13 —	4,310 7 —
8 Ditto	each	—	33 5 3	43 3 3	918 6 —	—	918 6 —	
			100 — —	—	1,200 — —	—	1,200 — —	
							2,118 6 —	4,236 12 —
9 Ditto	each	—	33 5 3	—	399 15 —	—	399 15 —	3,599 7 —
7 Ditto	each	—	33 5 3	43 3 3	918 6 —	—	918 6 —	6,428 10 —
[illegible]		—	33 5 3	43 3 3	918 6 —	—	—	
[illegible] of the New Works		—	—	—	—	—	—	
[illegible]		—	131 6 6	—	1,576 14 —	—	—	
[illegible] of Sepoys in Garrison		—	43 3 3	—	518 7 —	—	—	
							2,095 11 —	
[illegible]		—	33 5 3	43 3 3	918 6 —	—	—	
[illegible]		—	300 — —	—	3,600 — —	—	—	
							4,518 6 —	
[illegible]		—	33 5 3	43 3 3	918 6 —	—	—	
[illegible] Council		4,000 —	—	—	—	1,125 — —	—	
[illegible] Court of Appeals		—	—	—	—	396 — —	—	
[illegible]		—	AR 50 — —	—	AR 600 — —	—	—	
							7,099 6 —	13,213 7 —
Clerk Commissioner of		—	33 5 3	43 3 3	918 — —	—	—	
Clerk Committee of Works		—	—	—	—	1,080 — —	—	
Assistant to Assay Master		—	—	—	—	—	—	
							1,998 — —	
1 Writer		—	33 5 3	43 3 3	918 6 —	—	—	
Secretary to Committee of Lands		—	100 Sicca	—	1,200 Sicca	—	—	
							2,310 6 —	



ABSTRACT.

SALARY and EMOLUMENTS.

Rank and Station.	Salary per Annum.	Monthly Allowance.	House Rent.	Annuity.	Gratuity.	Total Salary and Emoluments.
Members of the Durbar						
Current Rupees						

1767.

Rank and Station.	SALARY and EMOLUMENTS.						
	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
11 Counsellors; *viz.*							
1 Governor and Cashkeeper	24,000 — —	—	C° House	—	2 1-half per Cent. on the nett Produce of the *Calcutta* Lands, and 1 per Cent. Mint Duty, and 4 per 8 Consulage on Coral.	—	24,000 — —
1 2d in Council	—	—	—	—	—	—	
3d in D°, Brigadier General	360 — —	—	—	—	—	360 — —	
1 4th in Council and Export Warehousekeeper	—	—	—	—	—	—	
	360 — —	—	—	—	—	—	
1 5th in Council, also Chief at *Cossimbuzar*, and Resident at the Durbar	—	—	D°	—	4,000 — —	4,360 — —	
	360 — —	—	—	—	—	—	
	—	333 5 4	—	4,000 — —	—	—	
	—	1,000 and public Servants.	—	12,000 — —	—	16,360 — —	
1 6th in Council, also Accountant and Collector General	360 — —	—	—	—	—	—	
	—	—	—	—	1,000 — —	—	
	—	—	—	—	1,044 — —	2,404 — —	
1 7th in Council and Chief at *Patna*	360 — —	—	—	—	—	—	
	—	500 — —	—	6,000 — —	—	6,360 — —	
1 8th in Council, also Import Warehousekeeper, and Buxey	360 — —	—	—	—	—	—	
	—	—	D°	—	600 — —	—	
	—	—	D°	—	670 5 —	1,630 5 —	
1 9th in Council, also Military Paymaster General, and Custom Master	360 — —	—	—	—	—	—	
	—	131 6 6	—	1,576 14 —	—	—	
	—	—	D°	—	8 Annas on all Dustucks and Permits.	1,936 14 —	
1 10th in Council and Military Storekeeper	360 — —	—	—	—	—	—	
	—	—	—	—	624 — —	984 — —	
1 11th in Council, also Secretary to the Select Committee Mint Master, and Assay Master	360 — —	—	—	—	—	—	
	—	—	—	—	1,000 — —	—	
	—	—	—	—	1-half per Cent. on Silver, 1-third per Cent. on Gold Coinage.	—	
	720 — —	—	—	—	—	2,080 — —	
11							36,475 3 —

Rank and Station.	SALARY and EMOLUMENTS.						
	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
2 Chaplains	3,052 — —	each —	—	—	—	—	6,104 — —
16 Junior Merchants.							
1 Junior Merchant	270 — —	—	—	—	—	—	
1 Chief at *Chittagong*	—	500 — —	—	6,000 — —	—	6,270 — —	
1 Junior Merchant and	270 — —	—	—	—	—	—	
1 Storekeeper of the New Works	—	—	—	—	1,058 6 —	1,328 6 —	
1 Junior Merchant and	270 — —	—	—	—	—	—	
1 Clerk to the Court of Appeals	—	—	—	—	396 — —	666 — —	
6 Junior Merchants	270 — —	30 — —	—	360 — — each	—	3,780 — —	
1 Junior Merchant and	270 — —	—	—	—	—	—	
1 Deputy Cuſtom Maſter	—	—	—	—	562 8 —	832 8 —	
5 Junior Merchants	270 — —	each —	—	—	—	1,350 — —	
1 Junior Merchant and	270 — —	—	—	—	—	—	
1 Naval Storekeeper	—	—	—	—	624 — —	894 — —	
16							15,120 14 —
11 Factors; *viz.*							
3 Factors	135 — —	30 — —	—	360 — —	—	1,485 — —	
1 Factor and	270 — —	—	—	—	—	—	
1 Sheriff	—	M. R^{s} 50	—	M. R^{s} 600	—	930 — —	
1 Factor and	135 — —	20 6 —	43 3 3	762 15 —	—	—	
1 Accomptant General Mayor's Court	—	—	—	—	562 8 —	1,459 8 —	
1 Factor and	135 — —	20 6 —	43 3 3	762 15 —	—	—	
1 Clerk to the Court of Requeſts	—	A. R^{s} 180	—	A. R^{s} 2,160	—	3,230 11 9	
1 Factor	135 — —	—	—	—	—	135 — —	
2 D^{o}	135 — —	20 6 —	43 3 3	762 15 —	—	1,795 14 —	
1 Factor and	135 — —	20 6 —	43 3 3	762 15 —	—	—	
1 *Perſian* Tranſlator	—	100 — —	—	1,200 — —	—	2,097 15 —	
1 Factor	—	—	—	—	—	—	
11							10,134 — 9

4 Surgeons; *viz.*								
1 Surgeon	1,524 — —	131 6 6	Hospital House	1,576 12 6		—	3,100 12 6	
3 Ditto	1,524 — —	131 6 6	43 3 3	2,095 5 —		—	10,857 15 —	
4								13,958 11 6
88 Writers; *viz.*								
16 Writers	—	53 11 3	—	644 7 —	each	—	10,311 — —	
1 Writer	—	33 5 3	43 3 3	918 6 —		—	—	
1 Clerk to the Committee of Works	—	—	—	—		1,080 — —	1,998 6 —	
15 Writers	—	33 5 3	43 3 3	918 6 —	each	—	13,775 10 —	
1 Writer, also	—	33 5 3	43 3 3	918 6 —		—	—	
1 Clerk to the Committee Accompts, and	—	—	—	—		500 — —	—	
1 Clerk to the Court of Cutcherry	—	100 — —	—	1,200 — —		—	2,618 — —	
1 Writer and	—	33 5 3	43 3 3	918 6 —		—	—	
1 Sub Export Warehousekeeper	—	—	—	—		1,000 — —	1,918 6 —	
1 Writer, and	—	33 5 3	43 3 3	918 6 —		—	—	
1 Sub Treasurer	—	—	—	—		562 8 —	1,480 14 —	
1 Writer, and	—	33 5 3	—	399 15 —		—	—	
1 *Persian* Translator to Resident at Durbar	—	100 — —	—	1,200 — —		—	1,599 15 —	
1 Writer, and	—	33 5 3	43 3 3	918 6 —		—	—	
1 Clerk to Court of Zemindary and acting Justice	—	A. R^s 50	—	A. R^s. 600		—	1,566 6 —	
1 Writer, also	—	33 5 3	43 3 3	918 6 —		—	—	
1 Sub Accomptant, and	—	166 10 8	—	2,000 — —		562 8 —	—	
1 Keeper Accompts Deposits	—	—	—	—		281 4 —	3,762 2 —	
1 Writer	—	33 5 3	43 3 3	918 6 —		—	—	
1 Deputy Commissary General	—	60 — —	—	720 — —		—	1,638 6 —	
6 Writers	—	33 5 3	—	399 15 —	each	—	2,399 10 —	
2 D°	—	76 8 6	—	1,436 13 —	each	—	2,873 10 —	
1 Writer, and	—	33 5 3	43 3 3	918 6 —		—	—	
1 Assistant Secretary	2,000 — —	—	—	—		—	2,918 6 —	
1 Writer and	—	33 5 3	43 3 3	918 6 —		—	—	
1 Sub Buxey, and Sub Paymaster of the Works	—	50 — —	—	600 — —		—	1,518 6 —	
1 Writer, and	—	33 5 3	43 3 3	918 6 —		—	—	
1 Coroner	—	A. R^s 20	—	A. R^s. 240		—	1,182 6 —	
1 Writer and	—	33 5 3	43 3 3	918 6 —		—	—	
1 Head Assistant in the Accomptant's Office	—	125 — —	—	1,500 — —		—	2,418 6 —	
1 Writer	—	33 5 3	43 3 3	918 6 —		—	—	
1 2d Assistant in D°	—	100 — —	—	1,200 — —		—	2,118 6 —	
1 Writer	—	33 5 3	—	399 15 —		—	—	
1 Assistant to the Resident at Durbar	—	200 — —	—	2,400 — —		—	2,799 15 —	

Rank and Station.		SALARY and EMOLUMENTS.						
		Salary per Annum.	Monthly Allowance.	Houſe Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1	Writer	—	33 5 3	43 3 3	918 6 —		—	
1	Sub Secretary	1,000 — —	—	—	—		1,918 6 —	
23	Writers	—	53 5 3	43 3 3	1,158 6 —	each	26,642 10 —	
1	Writer	—	33 5 3	43 3 3	918 6 —		—	
1	Aſſiſtant to the Caſhkeeper	—	21 — —	—	252 — —		1,170 6 —	
9	Writers	—	53 5 3	—	639 15 —	each	5,759 7 —	
1	D°	—	—	—	—		—	
88								94,388 15 —
							Current Rupees	200,181 12 3

A B S T R A C T.

1	Governor	—	—	—	—		24,000 — —	
10	Counſellors	—	—	—	—		36,475 3 —	
2	Chaplains	—	—	—	—		6,104 — —	
16	Junior Merchants	—	—	—	—		15,120 14 —	
11	Factors	—	—	—	—		10,134 — 9	
4	Surgeons	—	—	—	—		13,958 11 6	
88	Writers	—	—	—	—		94,388 15 —	
132		Or	£. 22,520 9 —				200,181 12 3	

1768.

	Rank and Station.	Salary per Annum.	Monthly Allowances.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
					SALARY and EMOLUMENTS.			
	12 Counsellors; *viz.*							
1	Governor and Cashkeeper	24,000 — —	—	C° House.	—	1 per Cent. Duty, and 4 per Cent. Consulage on Coral.	—	24,000 — —
1	2d in Council and Export Warehousekeeper	360 — —	—	Ditto	—	—	—	
1	3d in Council, Commander in Chief of the Forces	—	—	—	—	4,000 — —	4,360 — —	
1	4th in Council and Resident at the Durbar	360 — —	1,000 and Public Servants.	—	12,000 — —	—	12,360 — —	
1	5th in Council, also Collector General, and Accomptant	360 — —	—	—	—	1,044 — —	—	
1	6th in Council, also Import Warehousekeeper Custom Master, and Mint Master	360 — —	—	Ditto	—	1,000 — —	2,404 — —	
1	7th in Council, also Military Storekeeper and Military Paymaster General	360 — —	131 6 6	—	1,576 14 —	600 — —	—	
2	Other Councellors, 8th and 10th Chiefs of *Patna* and *Dacca*	360 each	250 — —	—	3,000 — —	8 Annas on all Dustucks and Permits. 1-half per C. on Silv. and 1-5th per Mill on the Gold Comage.	960 — —	
1	9th in Council and Chief of *Cossimbuzar*	360 — —	333 5 4	—	4,000 — —	624 — —	2,560 14 —	
1	11th in Council and Secretary to Select Committee Buxey	360 — —	55 11 9	Ditto	668 13 —	each	6,720 — —	
1	12th in Council	360 — —	—	—	—	—	4,360 — —	
12						1,000 — —	2,028 13 —	
							360 — —	
								36,113 11 —
1	Chaplain	3,052 — —	—	—	—	—	—	3,052 — —
	8 Senior Merchants.							
1	1 Senior Merchant and Provisional Chief of *Chittagong*	360 — —	—	—	—	—	—	
		—	500 — —	—	1,000 — —	—	6,360 — —	

	Rank and Station.	SALARY and EMOLUMENTS. Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
2	Senior Merchants	360 — —	30 — —	—	360 — —	each —	1,440 — —	
1	Senior Merchant and Deputy Custom Master	360 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	—	—	—	562 8 —	1,685 7 —	
3	Senior Merchants	360 — —	each —	—	—	—	1,080 — —	
1	Senior Merchant, also Sub Accountant and Keeper Accounts Deposits	360 — —	—	—	—	—	—	
		—	166 10 8	—	2,000 — —	562 8 —	—	
		—	—	—	—	281 4 —	3,203 12 —	
8								13,769 3 —
	9 Junior Merchants; viz.							
4	Junior Merchants	270 — —	30 — —	—	360 — —	—	2,520 — —	
1	Junior Merchant and Naval Storekeeper	270 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	—	—	—	624 — —	1,656 15 —	
1	Junior Merchant	270 — —	20 6 —	43 3 3	762 15 —	—	1,032 15 —	
2	D° - - D°	270 — —	each —	—	—	—	540 — —	
1	D° - - D° and Accomptant General Mayor's Court	270 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	—	—	—	562 8 —	1,595 7 —	
9								7,345 5 —
	28 Factors; viz.							
2	Factors	135 — —	30 — —	—	360 — —	each —	990 — —	
6	Ditto	135 — —	each —	—	—	—	810 — —	
5	Ditto	135 — —	20 6 —	43 3 3	762 15 —	each —	4,489 11 —	
1	Factor and *Persian* Translator	135 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	100 — —	—	1,200 — —	—	2,097 15 —	
1	Factor, also Clerk to Committee of Works, and Assay Master	135 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	—	—	—	1,080 — —	—	
		720 — —	—	—	—	—	2,679 15 —	
5	Factors	135 — —	20 6 —	—	244 8 —	—	1,897 8 —	

1	Factor	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	Clerk to the Committee of Accounts	—	41 10 9	—	500 1 —	—	—	
	Clerk to the Court of Cutcherry	—	100 — —	—	1,200 — —	—	2,598 — —	
1	Factor and	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	Sub Import Warehouſekeeper	—	—	—	—	562 8 —	1,460 7 —	
1	Factor	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	Sub Export Warehouſekeeper	—	—	—	—	1,000 — —	1,897 15 —	
1	Factor	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	Clerk to Zemindar and acting Juſtice	—	A. R^s 50	—	A. R^s 600	—	1,545 15 —	
2	Factors	135 — —	63 9 3	43 3 3	1,281 6 —	—	2,832 12 —	
1	Factor	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	Secretary	4,000 — —	—	—	—	1,125 — —	—	
	Deputy Sheriff	—	A. R^s 50	—	A. R^s 600	—	6,682 15 —	
1	Factor	135 — —	20 6 —	43 3 3	762 15 —	—	—	
	Sub Buxey and Sub Paymaſter of the Works	—	30 — —	—	360 — —	—	1,257 15 —	
28								31,241 — —

4 Surgeons.

1	Surgeon	1,524 — —	231 6 6	H^o Houſe	2,776 14 —	—	4,300 14 —	
3	Ditto	1,524 — —	231 6 6	43 3 3	3,295 5 —	—	14,457 15 —	
4								18,758 13 —

63 Writers; viz.

12	Writers	—	53 11 3	—	644 7 —	each —	7,733 4 —	
5	D^o	—	33 5 3	—	399 15 —	each —	1,999 11 —	
1	Writer and	—	33 5 3	—	399 15 —	—	—	
	Aſſiſtant to Reſident at Durbar	—	200 — —	—	2,400 — —	—	2,799 15 —	
35	Writers	—	33 5 3	43 3 3	918 6 —	each —	32,143 2 —	
1	Writer	—	33 5 3	43 3 3	918 6 —	—	—	
	Head Aſſiſtant in the Accomptant's Office	—	125 — —	—	1,500 — —	—	2,418 6 —	
1	Writer	—	33 5 3	43 3 3	918 6 —	—	—	
	Second Aſſiſtant in the Accomptant's Office	—	100 — —	—	1,200 — —	—	2,118 6 —	
1	Writer and	—	33 5 3	—	399 15 —	—	—	
	Perſian Tranſlator to the Reſident at the Durbar	—	100 — —	—	1,200 — —	—	1,599 15 —	

SALARY and EMOLUMENTS.

	Rank and Station.	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1	Writer	—	33 5 3	43 3 3	918 6 —	—	—	
1	Assistant Secretary, and	2,160 — —	—	—	—	—	—	
	Clerk of the Peace	—	AR$ 50 — —	—	AR$ 600 — —	—	3,726 6 —	
1	Writer	—	33 5 3	43 3 3	918 6 —	—	—	
	Persian Translator	—	100 — —	—	1,200 — —	—	2,118 6 —	
1	Writer	—	33 5 3	43 3 3	918 6 —	—	—	
	Clerk to the Court of Requests	—	83 5 4	—	1,200 — —	—	1,918 6 —	
1	Writer	—	33 5 3	43 3 3	918 6 —	—	—	
	Sub Secretary	1,002 — —	—	—	—	—	1,920 6 —	
1	Writer	—	33 5 3	43 3 3	918 6 —	—	—	
	Assistant Secretary to Select Committee	2,160 — —	—	—	—	—	3,078 6 —	
1	Writer	—	33 5 3	43 3 3	918 6 —	—	—	
	Sub Secretary to D°	1,002 — —	—	—	—	—	1,920 6 —	
1	Writer and	—	33 5 3	43 3 3	918 6 —	—	—	
	Coroner	—	50 — —	—	600 — —	—	1,518 6 —	
	Palankeen Hire for 52 of the above Writers, at 20 Rupees per Menſem	—	20 — —	—	360 each	—	18,720 — —	85,733 5 —
63							Current Rupees	220,013 5 —

ABSTRACT.

1	Governor	—	—	—	—	—	24,000 — —	
11	Counſellors	—	—	—	—	—	36,113 11 —	
1	Chaplain	—	—	—	—	—	3,052 — —	
8	Senior Merchants	—	—	—	—	—	13,769 3 —	
9	Junior D°	—	—	—	—	—	7,345 5 —	
28	Factors	—	—	—	—	—	31,241 — —	
4	Surgeons	—	—	—	—	—	18,758 13 —	
63	Writers	—	—	—	—	—	85,733 5 —	
125	Or	£. 24,751 9 11					Current Rupees	220,013 5 —

1769. Rank and Station.		Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
			SALARY and EMOLUMENTS.					
	10 Counsellors; viz.							
1	Governor and Cashkeeper	24,000 — —	—	C° House.	—	1 per Cent. Duty and 4 per Cent. Contulage on Coral.	—	24,000 — —
1	2d in Council and Export Warehousekeeper	360 — —	—	—	—	—	—	
1	3d in Council, Commander in Chief of the Forces	—	—	—	—	4,000 — —	4,360 — —	
1	4th in Council Resident at the Durbar	360 — —	—	—	—	—	—	
1	5th in Council Import Warehousekeeper Collector General Accountant Custom Master	360 — —	1,000 and public Servant	—	12,000 — —	—	12,360 — —	
1	6th in Council Military Storekeeper Military Paymaster General	360 — —	—	—	—	600 — —	—	
2	7th and 9th in Council and Chiefs of *Patna* and *Dacca*	360 — — each	131 6 6 each 250 — —	—	1,576 14 — 3,000 — —	1,040 — — 1,000 — — 8 Annas on all Dustucks and Permits. 624 — —	2,560 14 — 6,720 — —	
1	8th in Council and Chief of *Cossimbuzar*	360 — —	—	—	—	each	—	
1	10th in Council Buxey Secretary to Select Committee Mint Master	360 — —	333 5 4 55 11 9	— D°	4,000 — — 668 13 —	— 1,000 — — 1-half per Cent. on Silver, and 1-5th per Mill on Gold Coinage	4,360 — — 2,028 13 —	35,389 11 —
10								
2	Chaplains; viz.	3,052 — — each	—	—	—	—	—	6,104 — —
	6 Senior Merchants.							
1	Senior Merchant and Provincial Chief at *Chittagong*	360 — —	500 — —	—	6,000 — —	—	6,360 — —	
1	Senior Merchant	360 — —	—	—	—	—	360 — —	
1	Senior Merchant and Storekeeper of the New Works	360 — —	20 6 —	43 3 3	762 15 —	1,058 6 —	1,181 5 —	

	Rank and Station.	SALARY and EMOLUMENTS. Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1	Merchant	360 — —	20 6 —	43 3 3	762 15 —	—	1,122 15 —	
1	Merchant and Second at *Chittagong*	360 — —	—	—	—	—	—	
		—	30 — —	—	360 — —	—	720 — —	
1	Senior Merchant and Sub Accomptant, and Keeper Accounts Depositts	360 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	166 10 9	—	2,000 — —	562 8 —	—	
		—	—	—	—	281 4 —	3,966 11 —	
6								13,710 15 —
	7 Junior Merchants.							
5	Junior Merchants	270 — —	30 — —	—	360 — —	each —	3,150 — —	
1	Junior Merchant and Naval Storekeeper	270 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	—	—	—	624 — —	1,656 15 —	
1	Junior Merchant	270 — —	—	—	—	—	270 — —	
7								5,076 15 —
	27 Factors; viz.							
5	Factors	135 — —	—	—	—	—	675 — —	
4	Ditto	135 — —	30 — —	—	360 — —	—	1,980 — —	
1	Factor and Assay Master	135 — —	20 6 —	43 3 3	762 15 —	—	—	
		720 — —	—	—	—	—	1,617 15 —	
5	Factors	135 — —	20 6 —	—	244 8 —	—	1,897 8 —	
3	D°	135 — —	20 6 —	43 3 3	762 15 —	—	2,693 13 —	
1	Factor and Deputy Custom Master	135 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	—	—	—	562 8 —	1,460 7 —	
1	Factor and Clerk to Committee Accounts	135 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	41 10 9	—	500 1 —	—	1,398 — —	

1	Factor, alſo							135	—	—	20	6	—	43	3	3	762	15	—							
	Sub Import Warehouſekeeper								—			—			—			—		562	8	—				
	Clerk Court of Cutcherry								—		100	—	—		—		1,200	—	—		—					
	Accomptant General Mayor's Court								—			—			—			—		562	8	—	3,222	15	—	
1	Factor and							135	—	—	20	6	—	43	3	3	762	15	—							
	Sub Export Warehouſekeeper								—			—			—			—		1,000	—	—	1,897	15	—	
1	Factor							135	—	—	20	6	—	43	3	3	762	15	—							
	Head Aſſiſtant in the Import Warehouſe								—		43	3	3		—		518	7	—							
	Sub Zemindar								—		A. R^{s}	50			—		A. R^{s}	600					2,064	6	—	
1	Factor and							135	—	—		—			—			—								
	Head Aſſiſtant in the Export Warehouſe								—		43	3	3		—		518	7	—				653	7	—	
1	Factor							135	—	—	20	6	—	43	3	3	762	15	—							
	Secretary to the Council							4,000	—	—		—			—			—		1,125	—	—				
	Sheriff								—		A. R^{s}	50			—		A. R^{s}	600					6,682	15	—	
1	Factor and							135	—	—	20	6	—	43	3	3	762	15	—							
	Sub Buxey, and Sub Paymaſter of the Works								—		30	—	—		—		360	—	—				1,257	15	—	
1	Factor, alſo							135	—	—	20	6	—	43	3	3	762	15	—							
	Clerk to the Court of Requeſts, and								—			—			—			—		396	—	—				
	Clerk to Committee of Works								—			—			—			—		1,080	—	—	2,373	15	—	
27																										29,876	3	1

4 Surgeons.

1	Surgeon							1,524	—	—	231	6	6	Hoſpital Houſe			2,776	14	—				4,300	14	—		
3	Ditto							1,524	—	—	231	6	6	43	3	3	3,295	5	—				14,457	15	—		
4																										18,758	13	1

62 Writers; viz.

13	Writers								—		53	11	3		—		644	7	—	each			8,377	11	—		
5	D°								—		33	5	3		—		399	15	—	each			1,999	11	—		
1	Writer and								—		33	5	3		—		399	15	—								
	Aſſiſtant to Reſident at Durbar								—		200	—	—		—		2,400	—	—				2,799	15	—		
31	Writers								—		33	5	3	43	3	3	918	6	—	each			28,469	10	—		
1	Writer and								—		33	5	3	43	3	3	918	6	—								
	Sub Secretary							2,160	—	—		—			—			—					3,078	6	—		
1	Writer, and								—		33	5	3	43	3	3	918	6	—								
	Deputy Military Paymaſter General								—		60	—	—		—		720	—	—				1,638	6	—		
1	Writer and								—		33	5	3	43	3	3	918	6	—								
	Sub Treaſurer								—			—			—			—			562	8	—	1,480	14	—	
2	Writer								—		33	5	3	43	3	3	918	6	—								
	Head Aſſiſtant in Accomptant's Office, and								—			—			—			—										
	Perſian Tranſlator								—		100	—	—		—		1,200	—	—	each			4,236	12	—		

	Rank and Station.	SALARY and EMOLUMENTS.						
		Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1	Writer and Persian Translator to the Resident at Durbar	—	33 5 3	—	399 15 —	—	—	
		—	100 — —	—	1,200 — —	—	1,599 15 —	
1	Writer and Clerk to Court of Requests	—	33 5 3	43 3 3	918 6 —	—	—	
		—	83 5 4	—	1,000 — —	—	1,918 6 —	
1	Writer and Sub Secretary	—	33 5 3	43 3 3	918 6 —	—	—	
		1,002 — —	—	—	—	—	1,920 6 —	
1	Writer and Assistant Secretary to Select Committee	—	33 5 3	43 3 3	918 6 —	—	—	
		2,160 — —	—	—	—	—	3,078 6 —	
1	Writer Sub Secretary to Select Committee	—	33 5 3	43 3 3	918 6 —	—	—	
		1,002 — —	—	—	—	—	1,920 6 —	
1	Writer Coroner	—	33 5 3	43 3 3	918 6 —	—	—	
		—	50 — —	—	600 — —	—	1,518 6 —	
1	Writer 2d Assistant in the Accountant's Office	—	33 5 3	43 3 3	918 6 —	—	—	
		—	100 — —	—	1,200 — —	—	2,118 6 —	
62								
	Palankeen Hire for 52 of the above Writers, at 20 Rupees per Mensem	—	20 — —	—	240 — —	—	12,480 — —	78,635 8 —
								211,552 1 —

ABSTRACT.

1	Governor	—	—	—	—	—	24,000 — —		
9	Counsellors	—	—	—	—	—	35,389 11 —		
2	Chaplains	—	—	—	—	—	6,104 — —		
6	Senior Merchants	—	—	—	—	—	13,710 15 —		
7	Junior D°	—	—	—	—	—	5,076 15 —		
4	Surgeons	—	—	—	—	—	18,758 13 —		
62	Writers	—	—	—	—	—	78,635 8 —		
27	Factors	—	—	—	—	—	29,876 3 —		
118	Or	£. 23,799 12 2					211,552 1 —		

1770.

Rank and Station.	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
			SALARY and EMOLUMENTS.				
12 Counsellors.							
Governor and	24,000 — —	—	C° House.	—	1 per Cent. Duty, and 4 per Cent. Consulage on Coral.	24,000 — —	
Cashkeeper	—	—	—	—	—	—	
							24,000 — —
2d in Council, and	360 — —	—	—	—	—	—	
Chief at *Moorshedabad*	—	1000 and public Servants.	—	12,000 — —	—	—	
						12,360 — —	12,360 — —
3d and 6th in Council each	360 — —	250 — —	—	3,000 — —	—	3,360 — —	6,720 — —
4th in Council	360 — —	—	—	—	—	—	
Accomptant	—	—	—	—	1,000 — —	—	
Collector General	—	—	—	—	1,044 — —	—	
						2,404 — —	
5th in Council	360 — —	—	—	—	—	—	
Chief at *Cossimbuzar*	—	333 5 4	—	4,000 — —	—	—	
						4,360 — —	
7th in Council and	360 — —	—	—	—	—	—	
Export Warehousekeeper	—	—	C° House. and 8 An°. on all Dustucks and Permits	—	4,000 — —	—	
						4,360 — —	
8th in Council	360 — —	—	—	—	—	360 — —	
9th in Council and	360 — —	—	—	—	—	—	
Storekeeper of the Works	—	—	—	—	1,058 6 —	—	
Import Warehousekeeper	—	—	C° House.	—	600 — —	—	
						2,018 6 —	
10th in Council, and	360 — —	—	—	—	—	—	
Naval Storekeeper	—	—	—	—	624 — —	—	
Military D°	—	—	—	—	624 — —	—	
						1,608 — —	
11th in Council	360 — —	—	—	—	—	—	
Buxey and Paymaster of Works	—	55 11 9	C° House.	668 13 —	—	—	
						1,028 13 —	
12th in Council and	360 — —	—	—	—	—	—	
Military Paymaster General	—	131 6 6	—	1,576 14 —	—	—	
Also Mint Master	—	—	—	—	624 — —	—	
						2,200 14 —	
							18,340 1 —

Rank and Station.	SALARY and EMOLUMENTS.						
	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
2 Chaplains - - - - - - each	3,052 — —	—	—	—	—	3,052 — —	6,104 — —
4 Senior Merchants.							
2 Senior Merchants - - - - - each	360 — —	—	—	—	—	—	
	—	30 — —	—	360 — —	—	—	
						720 — —	1,440 — —
1 D° - - - - - - - -	360 — —	—	—	—	—	360 — —	
1 D° and - - - - - - - -	360 — —	20 6 —	43 3 3	762 15 —	—	—	
Sub Accomptant - - - - - - -	—	166 10 9	—	2,000 — —	562 8 —	—	
Sheriff - - - - - - - -	—	50 A. R'.	—	600 A. R'.	—	—	
Keeper of Account Depofits - - - - -	—	—	—	—	281 4 —	—	
4						4,626 11 —	4,986 11 —
13 Junior Merchants.							
1 Junior Merchant - - - - - - -	270 — —	—	—	—	—	—	
And Provincial Chief of *Chittagong* - - - -	—	500 — —	—	6,000 — —	—	—	
6 Junior Merchants - - - - - - each	270 — —	—	—	—	—	6,270 — —	6,270 — —
		30 — —	—	360 — —	—	—	
5 D° - - - - - - - each	270 — —	—	—	—	—	630 — —	3,780 — —
1 D° and - - - - - - - -	270 — —	—	—	—	—	270 — —	1,350 — —
Paymaster of Third Brigade - - - - -	—	Captain's Pay and Batta		—	—	—	
13						270 — —	270 — —
43 Factors.							
23 Factors - - - - - - - each	135 — —	—	—	—	—	135 — —	3,105 — —
1 D° and - - - - - - - -	135 — —	—	—	—	—	—	
Paymaster of Second Brigade - - - - -	—	Captain's Pay and Batta		—	—	—	
						135 — —	135 — —

3	Factors	each	135 — —	—	—	—	—	—
			—	30 — —	—	360 — —	—	—
							495 — —	1,485 — —
6	D°	each	135 — —	—	—	—	—	—
			—	20 6 —	—	244 8 —	—	—
							379 8 —	2,277 — —
1	D° and		135 — —	20 6 —	43 3 3	762 15 —	—	—
	Sub Export Warehouſekeeper		—	—	—	—	1,000 — —	—
							1,897 15 —	1,897 15 —
1	D°		135 — —	20 6 —	43 3 3	762 15 —	—	762 15 —
1	D° and		135 — —	20 6 —	43 3 3	762 15 —	—	—
	Accomptant General to Mayor's Court		—	—	—	—	562 8 —	—
	Sub Import Warehouſekeeper		—	—	—	—	562 8 —	—
	Clerk to Jud. Court Cutcherry		—	100 — —	—	1,200 — —	—	—
							3,222 15 —	3,222 15 —
1	D° and		135 — —	20 6 —	43 3 3	762 15 —	—	—
	Deputy Military Paymaſter General		—	60 — —	—	720 — —	—	—
	Paymaſter of Troops in Garriſon		—	—	—	—	—	—
							1,617 15 —	1,617 15 —
3	D°	each	135 — —	20 6 —	43 3 3	762 15 —	—	897 15 —	2,693 13 —
1	D° and		135 — —	20 6 —	43 3 3	762 15 —	—	—
	Sub Treaſurer		—	—	—	—	562 8 —	—
	Aſſay Maſter		720 — —	—	—	—	—	—
							2,180 7 —	
1	D° and		135 — —	20 6 —	43 3 3	762 15 —	—	—
	Sub Buxey, and Sub Paymaſter of Works		—	30 — —	—	360 — —	—	—
							1,257 15 —	
1	D° and		135 — —	20 6 —	43 3 3	762 15 —	—	—
	Clerk of Court of Requeſts		—	83 5 4	—	1,000 — —	—	—
	Accomptant to Committee Works		—	150 A. R°	—	1,800 A. R°	—	—
							3,697 15 —	
43								7,136 5 —

106 Writers.

2	Writers	each	—	33 5 3	—	399 15 —	—	—
			—	20 6 —	—	244 8 —	—	—
							644 7 —	1,288 14 —
44	D°	each	—	33 5 3	43 3 3	918 6 —	—	918 6 —	40,403 8 —
17	D°	each	—	33 5 3	—	399 15 —	—	399 15 —	6,798 15 —
2	D°	each	—	33 5 3	43 3 3	918 6 —	—	—	—
			1,002 — —	—	—	—	—	1,920 6 —	3,840 12 —

Rank and Station.	SALARY and EMOLUMENTS.						
	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1 D° and Coroner	—	33 5 3 50 — —	43 3 3 —	918 6 — 600 — —	— —	— —	
						1,518 6 —	
1 D° and Secretary to the Council	—	33 5 3 —	43 3 3 —	918 6 — —	— —	— —	
Clerk to Court of Appeals	4,000 — —	50 A. R°		600 A. R°	5,125 — —	— —	
						6,703 6 —	
1 D° and Deputy Custom Master	—	33 5 3 —	43 3 3 —	918 6 — —	— —	— —	
					562 8 —		
						1,480 14 —	
1 D° and 1st Assistant in Accomptant's Office	—	33 5 3 125 — —	43 3 3 —	918 6 — 1,500 — —	— —	— —	
Clerk to Committee Accounts	—	41 10 9	—	—	500 1 —		
						2,918 7 —	
1 D° and 2d Assistant in Accomptant's Office	—	33 5 3 100 — —	43 3 3 —	918 6 — 1,200 — —	— —	— —	
						2,118 6 —	14,739 7 —
36 Writers	—	—	—	—	—	—	
106						Current Rupees	1,77,031 2 —

ABSTRACT.

1 Governor	—	—	—	—	—	—	24,000 — —
11 Counsellors	—	—	—	—	—	—	37,420 1 —
2 Chaplains	—	—	—	—	—	—	6,104 — —
4 Senior Merchants	—	—	—	—	—	—	6,426 11 —
13 Junior Merchants	—	—	—	—	—	—	15,570 — —
43 Factors	—	—	—	—	—	—	24,333 14 —
106 Writers	—	—	—	—	—	—	63,076 8 —
180						Current Rupees	1,77,031 2 —
	Or			£.19,916 — —			

1771.

	Rank and Station.	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
	7 Counsellors; viz.							
1	Governor and	24,000 — —	—	C° House	—	1 per Cent. Duty, and 4 per Cent. Consulage on Coral.	24,000 — —	
1	Cashkeeper	—	—	—	—	—	—	24,000 — —
6	other Counsellors	1,820 S^a R^s	each —	—	—	—	10,920 — —	
7								10,920 — —
	9 Senior Merchants.							
6	Senior Merchants	360 — —	each —	—	—	—	2,160 — —	
2	D° D°	360 — —	30 — —	—	360 — —	each —	1,440 — —	
1	Sub Accountant, and Keeper Accounts Deposits, also Senior Merchant	—	166 10 9	—	2,000 — —	562 8 —	—	
			—	—	—	281 4 —	—	
		360 — —	20 6 —	43 3 3	762 15 —	—	3,966 11 —	
9								7,566 11 —
	23 Junior Merchants.							
6	Junior Merchants	270 — —	each —	—	—	—	1,620 — —	
8	D° D°	270 — —	30 — —	—	360 — —	—	5,040 — —	
5	D° D° and Supravisors	270 — —	each —	—	—	—	—	
		—	—	—	2,000 — —	each —	11,350 — —	
3	Junior Merchants	270 — —	20 6 —	43 3 3	762 15 —	—	3,098 13 —	
1	Junior Merchant and Paymaster of the Works	270 — —	20 6 —	43 3 3	762 15 —	—	—	
		—	—	—	—	670 5 —	1,703 4 —	
23								22,812 1 —

L 9

Rank and Station.	SALARY and EMOLUMENTS.						
	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
41 Factors; viz.							
18 Factors	135 — —	each —	—	—	—	2,430 — —	
7 Ditto and Supravisors	135 — —	—	—	2,000 — —	each — —	14,945 — —	
3 Factors	135 — —	30 — —	—	360 — —	each — —	1,485 — —	
1 Factor and Import Warehousekeeper	135 — —	20 6 —	43 3 3	762 15 —	— — —	2,097 15 —	
	—	100 — —	—	1,200 — —			
1 Factor and Military Paymaster General	135 — —	20 6 —	43 3 3	762 15 —	— — —	2,474 13 —	
	—	131 6 6	—	1,576 14 —			
3 Factors and Naval and Military Storekeepers and Mint Master	135 — —	20 6 —	43 3 3	762 15 —	624 each	4,565 13 —	
	—	—	—	—	— —		
	—	—	—	—	— —		
1 Factor and Supravisor	135 — —	20 6 —	43 3 3	762 15 —	— — —	2,897 15 —	
	—	—	—	2,000 — —	— —		
5 Factors	135 — —	20 6 —	43 3 3	762 15 —	— — —	4,489 11 —	
1 Factor, also Secretary to the Council, and Clerk to the Court of Appeal	135 — —	20 6 —	43 3 3	762 15 —	— — —	6,682 15 —	
	4,000 — —	—	—	—	1,125 — —		
	—	M. R.[t] 50	—	600 — —	— —		
1 Factor and Custom Master	135 — —	20 6 —	43 3 3	762 15 —	— — —	1,460 7 —	
	—	—	—	—	562 8 —		
41							43,529 9 —
80 Writers.							
1 Writer, also First Assistant in the Accomptant's Office Accomptant General to the Mayor's Court	— — —	33 5 3	43 3 3	918 6 —	— — —	— — —	
	— — —	125 — —	—	1,500 — —	— — —	— — —	
	— — —	—	—	—	562 8 —	2,980 14 —	
1 Writer and Coroner	— — —	33 5 3	43 3 3	918 6 —	— — —	— — —	
	— — —	50 — —	—	600 — —	— — —	1,518 6 —	
1 Writer and Assistant Secretary	— — —	33 5 3	43 3 3	918 6 —	— — —	— — —	
	2,000 — —	—	—	—	— — —	2,918 6 —	
1 Writer and Sub Export Warehousekeeper	— — —	33 5 3	43 3 3	918 6 —	— — —	— — —	
	— — —	—	—	—	1,000 — —	1,918 6 —	

| | | |

1772. Rank and Station.		SALARY and EMOLUMENTS.						
		Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
						1-half per Cent. on the Mint, and Four per Cent. Conſulage on Coral.		
14 Counſellors.								
1	Governor and Caſhkeeper	24,000 — —	—	C° Houſe.	—	—	24,000 — —	24,000 — —
4	2d, 5th, and 14th in Council each	360 — —	—	—	—	—	360 — —	1,440 — —
1	3d in Council (General)	—	—	—	—	—	—	
8	other Counſellors each	360 — —	—	C° Houſe.	—	—	360 — —	2,880 — —
14								
4 Senior Merchants.								
2	Senior Merchants each	360 — —	—	—	—	—	360 — —	720 — —
1	D° and	360 — —	20 6 —	43 3 3	762 15 —	—	—	
	Sub Accomptant	—	166 10 9	—	2,000 — —	562 8 —	—	
	Storekeeper of Works	—	—	—	—	—	—	
	Keeper of Accounts Depoſits	—	—	—	—	281 4 —	—	
							3,976 11 —	3,976 11 —
1	D° and Secretary to the Council	360 — —	20 6 —	43 3 3	762 15 —	—	—	
		4,000 — —	—	—	—	1,125 — —	—	
							6,247 15 —	6,247 15 —
4								
33 Junior Merchants.								
16	Junior Merchants each	270 — —	—	—	—	—	270 — —	4,320 — —
9	D° each	270 — —	30 — —	—	360 — —	—	630 — —	5,670 — —

2 D°	each	270 — —	20 6 —	43 3 3	762 15 —	—	1,032 15 —	
6 D°	each	270 — —	20 6 —	43 3 3	762 15 —	—	1,032 15 —	
33								8,263 8 —
39 Factors.								
14 Factors	each	135 — —	20 6 —	43 3 3	762 15 —	—	897 15 —	12,571 2 —
21 D°	each	135 — —	—	—	—	—	135 — —	2,835 — —
1 D°		135 — —	20 6 —	43 3 3	762 15 —	—	897 15 —	
		—	100 — —	—	1,200 — —	—	1,200 — —	
								2,097 15 —
1 D° and		135 — —	20 6 —	43 3 3	762 15 —	—	—	
Secretary to the Select Committee		4,000 — —	—	—	—	1,125 — —	—	
							6,022 15 —	
1 D° and		135 — —	—	—	—	—	—	
Collector of *Lushkerpore*		—	30 — —	—	360 — —	—	—	
							495 — —	
1 D° and		135 — —	20 6 —	43 3 3	762 15 —	—	—	
Assistant Secretary		2,000 — —	—	—	—	—	—	
							2,897 15 —	
39								9,415 14 —
115 Writers.								
23 Writers	each	—	33 5 3	—	399 15 —	—	399 15 —	9,198 9 —
82 D°	each	—	33 5 3	43 3 3	918 6 —	—	918 6 —	75,306 12 —
2 Writers	each	—	33 5 3	—	399 15 —	—	399 15 —	
3 D°	each	—	33 5 3	and Captain's Pay and Batta.	—	—	399 15 —	
Paymasters of the 1st, 2d, and 3d Brigades								1,999 11 —
1 D° and		—	33 5 3	43 3 3	918 6 —	—	—	
Coroner		—	50 — —	—	600 — —	—	—	
							1,518 6 —	
1 D° and		—	33 5 3	43 3 3	918 6 —	—	—	
Assistant Secretary to Select Committee		2,000 — —	—	—	—	—	—	
							2,918 6 —	
1 D° and		—	33 5 3	43 3 3	918 6 —	—	—	
Sub Secretary to the Council		1,000 — —	—	—	—	—	—	
							1,918 6 —	

Rank and Station.	SALARY and EMOLUMENTS. Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1 D° and-	—	33 5 3	43 3 3	918 6 —	—	—	
Assay Master	720 — —	—	—	—	—	1,638 6 —	
4 Writers	—	—	—	—	—	—	7,993 8 —
118						Current Rupees	178,936 9 —

ABSTRACT.

	Rank and Station.	Salary per Annum.	Monthly Allowance.	House Rent.	Amount per Annum.	Gratuity.	Total Salary and Emoluments.	
1	Governor	—	—	—	—	—	—	24,000 — —
13	Counsellors	—	—	—	—	—	—	4,320 — —
4	Senior Merchants	—	—	—	—	—	—	10,944 10 —
33	Junior Merchants	—	—	—	—	—	—	18,253 8 —
39	Factors	—	—	—	—	—	—	26,919 15 —
118	Writers	—	—	—	—	—	—	94,498 8 —
208				—			Current Rupees -	178,936 9 —
	Or - - - - -	£. 20,130 7 3						

GENERAL ABSTRACT.

Years.	Council.	Senior Merchants.	Junior Merchants.	Factors.	Writers.	Chaplains.	Surgeons.	Amount of Salary and Emoluments.	
								Current Rupees, or	£. Sterling.
1762	10	—	9	19	27	1	2	1,55,014 9 6	£. 17,439 2 10
1763	13	—	8	18	36	2	2	1,65,842 14 6	18,657 6 6
1764	14	—	3	21	43	2	4	1,74,796 7 —	19,663 9 6
1765	14	—	15	11	51	1	4	2,03,071 1 3	22,845 9 11
1766	11	—	14	11	76	1	4	1,82,407 3 6	20,520 16 3
1767	11	—	16	11	88	2	4	2,00,181 12 3	22,520 9 —
1768	12	8	9	28	63	1	4	2,20,013 5 —	24,751 9 11
1769	10	6	7	27	62	2	4	2,11,552 1 —	23,799 12 2
1770	12	4	13	43	106	—	2	1,77,031 2 —	19,916 — —
1771	7	9	23	41	80	—	—	1,79,170 15 —	20,156 14 7
1772	14	4	33	39	118	—	—	1,78,936 9 —	20,130 7 3
								20,48,008 — —	230,400 17 11

Extract General Letter to *Bengal*, dated the 20th November 1767.

As the Trade of our Servants is to be confined to the Articles of Import and Export only, in which they will be conſiderably affected by the great Demands for extending the Company's Inveſtments; and conſidering the great Increaſe of Buſineſs, in which our principal Servants are neceſſarily engaged, and which demand their utmoſt Care and Attention, we are come to a Reſolution to give them a reaſonable Encouragement to exert themſelves with Zeal and Alacrity in their ſeveral Departments; but which they are to look upon as a free Gift from the Hands of their Employers, offered to them Annually, ſo long as the preſent Revenues ſhall remain with the Company, and their Behaviour ſhall continue to merit ſuch a Reward: We therefore hereby order and direct,

That you draw out an Annual Account of the Sums received from the Dewannee, deducting thereout the ſtipulated Payments to the King and the Nabob, and the Allowance to the Nabob's Miniſters; alſo of the Revenues of the Provinces of *Burdwan*, *Midnapore*, *Chittagong*, and the *Calcutta* Pergunnahs; from which are to be deducted Lord *Clive*'s Jaghire, and the ordinary Charges of Collection.

Upon the Amount of the ſaid Nett Revenues you are hereby indulged to draw a Commiſſion of Two and an Half per Cent.

The Sum which ſhall be the Produce of the ſaid 2½ per Cent. is to be divided into One hundred Parts or Shares, which Parts or Shares are to be appropriated in the following Manner; viz.

	Shares.
The Governor is to have — — —	31
The Second in Council — —	4½
The reſt of the Select Committee, not having a Chiefſhip, each — — —	3½
The reſt of the Council, not having a Chiefſhip, each — — — —	1½

For it is our Meaning and Directions, that the Chiefs of *Coſſimbuzar*, *Patna*, *Dacca*, and *Chittagong*, are not to have any Proportion of the ſaid Shares.

Being convinced that the Employs of Reſident at the Durbar, and Chief of *Coſſimbuzar*, cannot, from the Importance and Extent of the Buſineſs of each Department, be properly executed by One Perſon, we therefore direct, that they be from this Time forward ſeparated, and that ſome other Member of the Council be appointed to the ſaid Chiefſhip; we do not make this Regulation from any Failure of Attention on the Part of Mr. *Sykes*, with whoſe Conduct we are perfectly ſatisfied.

And in Conſideration of the extraordinary Trouble and Attention which the Reſident at the Durbar muſt neceſſarily have in the due Execution of that important Poſt, we direct that he be allowed Four Shares and an Half; but this is to be underſtood to be in full, and inſtead of ſuch Shares as are aſſigned, as above mentioned, to his Rank in Council, or as a Member of the Select Committee.

The large Proportion allotted to the Governor in the before-mentioned Commiſſion of 2½ per Cent. is in Conſideration of his relinquiſhing, and not being concerned in any Trade whatever, even in Articles of Import and Export, and all Preſents, or other Gratifications, as expreſſed in the Deed of Renunciation in your Proceedings of the 22d September 1766; which we approve and confirm, and direct that all Governors do execute the like Inſtrument on their entering into their Office. Our Inducement for annexing ſo great an Appointment to the Station of Preſident and Governor, is in full Expectation of his giving up his whole Time and Attention to the faithful Diſcharge of his Duty; and that, being excluded from all Trade himſelf, he may, and we accordingly depend that he be vigilant in watching and detecting all Abuſes committed by others.

You are to obſerve that the Shares of the Commiſſion here ſpecified for the Governor is additional to his preſent Salary of Three thouſand Pounds per Annum, and his Mint Duty and Conſulage; and the Shares to the other Servants are to be in Addition to their preſent Appointments of Salary, Diet Money, and the Poſts they may reſpectiyely hold, excepting the Chiefſhips as before excepted.

Extract of the Company's Letter to the Commiſſioners in *India*, dated 23d March 1770.

Par. 90. We have reſolved, That as all thoſe Poſts heretofore enjoyed by the Members of the Board, ſhall be always held by our Servants below the Council, with the uſual and ſettled Allowances annexed to each Office, amounting (as appears from your Accounts) to Rupees 10,508 per Annum; but meaning not in theſe our Arrangements to take from the Council reſident in *Calcutta* ſuch Advantages as they and their Predeceſſors have ever enjoyed, we direct that 12,000 Rupees a Year be added to the Salaries of the Eight Civil Council below the Governor, being Rupees 1,500 per Annum to each; this

this Appointment, with their Salary, Diet, and Allowances as Members of Council, and the Shares in the 2½ per Cent. Commiſſion on the Revenues, which we have now increaſed to Two Shares inſtead of 1 and ½ before given, as ſtated and ſpecified in an Account now ſent, with the Advantages of an open and free Commerce in all the Subordinates and Places through the whole Country, in every Article not interfering with our Inveſtments, and their Trade in the inland Articles of Export and Import from Port to Port in *India*, will, in our Opinion, compenſate for any Diminution of Emolument that may be incurred by the Eſtabliſhment of this Regulation of diveſting the Council of Chiefſhips and Employs.

91. The Members of Council, by theſe our Expreſs Orders, are to be removed from the Chiefſhips of the ſeveral Subordinates, and the Servants below the Council ſubſtituted.

92. As to the Conſideration to our Servants below the Council, who are to take upon themſelves the ſeveral Offices heretofore filled by the Members of the Board, which are always to be held by the Seniors below the Council, we grant them the uſual and allowed Gratuities annexed to each Office; amounting, as before obſerved, to Rupees 10,508 per Annum; totally aboliſhing, as is before directed, all Perquiſites, and by no Means aſſigning to any ſingle Perſon more than One of theſe Employs.

93. And as we have determined that the Chiefs of the ſeveral ſubordinate Factories ſhall be under Council (except you ſhould differ with us in Opinion in reſpect to the Reſident at the Durbar, as before mentioned) we would have the Parade, formerly kept up, to be aboliſhed; and therefore direct that in lieu of the preſent Salaries to the Reſident at the Durbar, and the Chiefs of *Patna*, *Caſſimbuzar*, and *Dacca*, amounting in the whole to Rupees 22,000 per Annum, the Four Chiefs at thoſe Places to be each allowed Rupees 2,000 a Year in the Whole, and no more; and you muſt regulate the Salaries of the other Subordinate Chiefſhips agreeable to the above Principle.

Errors excepted,

19 June 1773. *Sam. Wilks.*

STATE of *Fort Saint George* Civil Charges; diſtinguiſhing the Ordinary and Extraordinary Expences for 10 Years, from May 1761 to April 1771.

	Ordinary Charges of the Civil Eſtabliſhment, for Salary, Diet, and Allowances; Wages, and ſundry Articles, under the Head of Charges General; for Office Charges, Houſe Rent, Workmen's Pay, &c. &c.	Charges extraordinary for Monthly Writers, mending and repairing Sundries, &c.	Charges, Repairs of Buildings.	Preſents made to ſundry Perſons, Country Merchants, &c.	Sundry Aſſignments and Outſtanding Balances, which the Company took upon themſelves on the Grant of the 5 Circars.	Embaſſy to *Nizam Ally*.	Levelling the Enemy's Works after the Siege, making Drains, Repairs, and other Expences.	Total.
	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.
May 1761 to April 1762	14,973	7,720	84	1,770	—	—	—	24,547
1762 — 1763	16,653	4,633	600	1,644	—	—	—	23,530
1763 — 1764	17,648	3,769	68	1,684	—	—	—	23,169
1764 — 1765	18,279	3,349	309	1,078	—	—	17,230	40,245
1765 — 1766	18,793	4,854	6,517	7,749	—	—	—	37,913
1766 — 1767	24,711	4,267	2,551	4,451	9,880	25,838	—	71,698
1767 — 1768	24,344	5,522	3,701	5,623	28,512	346	—	68,048
1768 — 1769	23,810	5,884	4,835	6,625	—	—	—	41,154
1769 — 1770	45,166	5,724	4,679	2,193	—	—	—	57,762
1770 — 1771	33,420	10,842	4,192	1,825	—	—	—	50,279

Errors excepted.

East India Houſe, 28th May 1773.

John Hoole, Auditor of Indian Accounts.

STATE of *Bombay* Civil Charges; diſtinguiſhing the Ordinary and Extraordinary Expences for 10 Years, from Auguſt 1761 to July 1771.

	Ordinary Charges of the Civil Eſtabliſhment for Salary, Diet, and Allowances; Wages, and ſundry Articles under the Head of Charges General; for Office Charges, Preſident's extra Expences, &c. &c.	Extraordinary Charges for Journies up the Country, Deputations, Embaſſies, Paſſage Money paid, &c. &c.	Preſents to Nabobs and Country People, &c.	Charges, Repairs of Buildings, &c.	Marine Charges.	Total.
	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.
Auguſt 1761 to July 1762	33,106	8,711	4,807	6,757	33,038	86,419
1762 — 1763	24,932	4,663	5,044	6,224	32,949	73,812
1763 — 1764	27,160	9,265	7,356	6,672	32,479	82,932
1764 — 1765	25,145	3,882	5,339	7,239	46,995	88,600
1765 — 1766	23,583	6,057	3,878	7,273	47,020	87,811
1766 — 1767	30,251	7,391	6,624	6,950	39,809	91,025
1767 — 1768	29,287	9,913	3,089	6,707	45,355	94,351
1768 — 1769	29,910	7,652	4,593	8,133	52,903	103,191
1769 — 1770	34,478	8,473	5,345	10,545	69,368	128,209
1770 — 1771	32,507	19,504	4,439	9,791	79,295	145,536

Errors excepted.

East India Houſe, 28th May 1773.

John Hoole, Auditor of Indian Accounts.

STATE of *Bencoolen* Civil Charges; diſtinguiſhing the Ordinary and Extraordinary Expences; from July 1761 to May 1770.

		Ordinary Charges of the Civil Eſtabliſhment for Salary, Diet, and Allowances, Wages, and ſundry Articles under the Head of Charges General.	Extraordinary Charges on ſundry Accounts.	Preſents and Gratuities, &c.	Charges Repairs of Buildings.	Charges Slaves for their Maintenance.	Marine Charges.	Total.
		Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.	Lſt.
July	1761 to Febr^y 1762	893	442	90	639	591	11	2,666
Febr^y	1762 — Octo^br 1762	10,191	9,669	300	937	413	209	21,719
Nov^r	1762 — April 1763	3,998	2,876	69	943	123	237	8,246
May	1763 — April 1764	12,892	9,106	49	1,540	237	486	24,310
	1764 — 1765	10,956	9,121	78	1,364	246	877	22,642
	1765 — 1766	11,987	3,329	60	1,356	378	4,258	21,368
	1766 — 1767	14,113	2,638	202	2,804	670	4,659	25,086
	1767 — 1768	13,153	2,405	122	2,661	828	2,852	22,021
	1768 — 1769	13,312	2,655	132	3,678	863	5,215	25,855
	1769 — 1770	14,685	2,535	609	3,518	690	2,806	24,843

East India Houſe, 28th May 1773.

Errors excepted.

John Hoole, Auditor of Indian Accounts.

STATE of *St. Helena* Civil Charges; diſtinguiſhing the Ordinary and Extraordinary Expences; for 10 Years, from October 1761 to September 1771.

		Ordinary Charges for Diet, Medicines, and other Expences.	Charges for maintaining of Blacks.	Repairs of Buildings.	Marine Charges.	Total.
		Lſt.	Lſt.	Lſt.	Lſt.	Lſt.
October 1761 to September 1762	—	1,758	676	—	2,295	4,729
1762 — 1763	—	1,657	784	—	3,209	5,650
1763 — 1764	—	1,490	955	—	2,859	5,304
1764 — 1765	—	1,924	1,277	—	1,750	4,951
1765 — 1766	—	2,107	1,601	—	624	4,332
1766 — 1767	—	1,767	1,557	18	219	3,561
1767 — 1768	—	1,771	1,771	46	281	3,869
1768 — 1769	—	2,411	2,165	104	201	4,881
1769 — 1770	—	3,065	2,327	194	271	5,857
1770 — 1771	—	2,849	2,303	94	263	5,509

East India Houſe, 28th May 1773.

Errors excepted.

John Hoole, Auditor of Indian Accounts.

AND Your Committee called for an Abſtract of General Returns of the Company's Troops in *India*, during Six Years, from the Acquiſition of the Dewannee; which was preſented by Mr. *Wilks*, and which is as follows; viz.

ABSTRACT of GENERAL RETURNS of the Company's TROOPS in *India*;

From the Acquisition of the Dewannee to the Receipt of the last Advices, or from the Year 1766 to 1772 inclusive.

| | *European* Infantry. | | | | | | | | | | | *European* Cavalry. | | | | | Artillery. | | | | | | | | | | | | Sepoys. | | | | | | | | | | | |

| | | |

And to enable the Houſe to compare the Military Expence of the Preſidency at *Fort William*, before the Acquiſition of the Dewannee, with what it has been ſince that Time, Your Committee called for general Returns of the Company's Troops on the *Bengal* Eſtabliſhment, from the Year 1762 to the Year 1765, both incluſive, which were preſented by Mr. *Hoole*, and which are as follow; viz.

A GENERAL RETURN of the Honourable Company's TROOPS on the *Bengal* Eſtabliſhment, 21ſt January 1762.

BATTALIONS.	*European* Officers. Commiſſioned. Captains.	Lieutenants.	Enſigns.	Adjutants.	Serjeants. Fit for Duty.	On Command.	Sick.	Total.	As Commiſſioned Officers. Doing Duty. Subahdars.	Jamadars.	On Command. Subahdars.	Jamadars.	Sick & Abſent. Subahdars.	Jamadars.	Total as Commiſſioned Officers.
At the Preſidency - 1ſt Captain *Broadbrook's*	1	1	1	1	3	—	1	4	10	25	—	1	1	1	37
5th Captain *Willſon's*	—	—	—	—	1	—	—	1	5	18	—	—	—	—	24
At *Patna* - - 2d Captain *Tabby's*	—	1	1	—	2	—	—	3	5	16	3	9	1	2	36
3d Captain *Turner's*	1	—	—	—	2	—	—	2	6	18	3	9	—	—	36
At *Burdwan* - 4th Captain *Grant's*, at *Chandernagore*	—	—	1	—	4	—	—	4	9	26	—	—	2	1	37
5th Captain *Willſon's*	1	1	—	—	2	—	—	2	3	10	—	—	1	—	14
3d Independant Companies	—	—	—	—	—	—	—	—	3	7	2	16	2	1	12
At *Midnapore* - 6th Captain *Stibbert's*	—	1	1	—	4	—	—	4	4	10	3	3	1	2	36
3d Independant Companies	—	—	—	—	—	—	—	—	2	7	1	—	—	—	15
At *Chittagong* - 7th Captain *Matthews*	1	2	3	—	3	—	—	3	7	9	—	3	1	—	20
At *Coſſimbuzar* - One Independant Company	—	—	—	—	1	—	—	1	3	3	—	—	—	—	4
Total	7	8	9	1	23	—	1	24	55	149	10	43	6	8	271

As Non Commiſſioned Officers. Doing Duty. Havildars.	D° carrying Colours.	Tomtoms.	Trumpeters.	Total.	On Command. Havildars.	D° carrying Colours.	Tomtoms.	Trumpeters.	Total.	Sick and Abſent. Havildars.	D° carrying Colours.	Tomtoms.	Trumpeters.	Total.	Total as Non Commiſſioned Officers.	Effective Naicks and Sepoys as Rank and File. Fit for Duty.	On Command.	Sick and Lame.	Total.	Total Non Commiſſioned Private.	Grand Total of the Whole, including them as Commiſſioned Officers.	Sircars.	Lingaſſis.	Black Doctors.	Watermen.	Armourers.
37	—	27	9	93	4	—	—	—	4	3	—	—	—	3	100	791	103	58	952	1,052	1,089	9	—	3	9	4
34	6	18	6	64	—	—	—	—	—	2	—	—	—	2	66	603	—	53	656	702	726	6	1	2	6	2
34	7	18	6	65	17	3	9	3	32	3	—	—	—	3	100	628	279	49	956	1,056	1,092	9	1	3	9	4
35	7	18	6	66	18	3	9	3	33	1	—	—	—	1	100	632	318	3	953	1,053	1,089	9	1	3	10	4
50	10	24	9	93	—	—	—	—	—	4	—	—	—	4	101	868	—	86	954	1,055	1,092	9	1	3	10	4
18	4	9	3	34	6	—	—	—	7	—	—	4	—	4	34	311	—	7	318	352	366	3	1	1	3	2
12	3	9	2	26	—	—	—	—	—	2	—	—	—	2	33	193	125	—	318	351	363	3	—	1	3	—
18	5	12	4	39	34	5	13	4	56	2	—	—	—	2	97	326	543	105	944	1,041	1,077	9	1	3	9	2
22	3	4	—	29	8	—	3	1	12	1	—	—	—	1	43	175	121	23	319	362	377	4	1	1	2	2
42	7	21	3	73	—	—	—	—	—	13	1	—	—	14	87	701	132	6	839	926	946	8	—	—	7	1
7	—	3	1	11	—	—	—	—	—	—	—	—	—	—	11	106	—	—	106	117	121	1	—	—	1	—
Total - 329	52	163	49	593	87	11	34	12	144	29	1	4	1	35	772	5,334	1,591	370	7,295	8,067	8,338	70	13	19	69	20

(Signed) *Gilbert Ironſide*, Town Major.

(Signed) *Henry Van Sittart.*

A GENERAL RETURN of the Honourable Company's TROOPS on the *Bengal* Eſtabliſhment, February 14th 1763.

CAVALRY.

	Officers. Commiſſioned. Captains.	Lieutenants.	Cornets.	Staff. Adjutants.	Quarter Maſters.	Riding Maſters.	Volunteers.	Serjeants. Fit for Duty.	Sick.	Drummers & Trumpets. Fit for Duty.	Sick.	Effective Rank and File. Fit for Duty.	Sick.	Farriers.	Total.	Total Non Commiſſioned and Private.	Horſes. Fit for Duty.	Unfit for Duty.	Total.
Body Guard to the Commander in Chief	-	-	1	-	-	-	-	2	-	3	-	28	-	1	29	34	42	4	46
Dragoons, Two Troops	2	4	2	1	2	1	2	12	-	4	-	85	16	-	101	112	124	13	137
Huſſars	-	1	1	-	-	-	-	3	-	1	-	29	4	-	33	37	40	4	50
Total	2	5	4	1	2	1	2	17	-	8	-	142	20	1	163	183	212	21	233

INFANTRY.

	Officers. Commiſſioned. Majors.	Captains.	Captain Lieutenants.	Lieutenants.	Enſigns.	Staff. Adjutants.	Quarter Maſters.	Surgeons.	Volunteers.	Serjeants. Fit for Duty.	Sick.	Drums. Fit for Duty.	Sick.	Effective Rank and File. Fit for Duty.	Sick.	Total.	Total Non-Commiſſioned Officers, and Private.
At the Preſidency	1	5	1	8	7	1	1	2	6	27	3	20	-	162	80	242	292
At *Patna*	-	4	-	4	7	1	1	1	1	15	1	11	1	171	21	192	220
At *Midnapore*	-	3	-	2	4	1	1	1	-	8	-	5	-	98	9	107	120
Total	1	12	1	14	18	3	3	4	7	50	4	36	1	431	110	541	632

N. B. Two Officers belonging to the French Company, who bear no Rank in the Service, not included in the above Return.

Black CAVALRY.

	Kiſſalahdars.	Jemmatdars.	Dutadars	Private.	Total.	Horſes.
At *Ghyrottee*	1	3	6	93	103	99
At *Midnapore*	1	3	6	93	103	103
Total	2	6	12	186	206	202

ARTILLERY.

	Officers. Commiſſioned. Captains.	Captain Lieutenants.	1st Lieutenants.	2d Lieutenants.	Staff. Fireworkers.	Adjutants.	Quarter Maſters.	Volunteers.	Serjeants & Corporals. Fit for Duty.	Sick.	Drums. Fit for Duty.	Sick.	Bombardiers. Fit for Duty.	Sick.	Gunners. Fit for Duty.	Sick.	Matroſſes. Fit for Duty.	Sick.	Total Non Commiſſioned and Private.
At the Preſidency	-	1	2	2	1	1	-	-	8	1	4	-	5	1	11	5	26	5	66
At *Ghyrottee*	-	1	-	1	-	-	1	2	2	-	1	-	5	-	6	-	18	-	32
At *Patna*	1	-	-	-	4	1	-	-	6	-	2	-	3	1	9	1	33	5	60
At *Midnapore*	-	-	-	1	-	-	-	-	2	-	-	-	-	-	2	-	16	-	23
At *Iſlamabad*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	6	-	11
Total	2	2	2	4	5	2	1	2	18	1	7	-	18	2	31	6	99	10	192

SEPOY

	European Officers. Commiſſioned. Captains.	Lieutenants.	Enſigns.	Non Commiſſioned. Adjutants.	Serjeants.	As Commiſſioned Officers. Fit for Duty. Subadars.	Jemedars.	Sick. Subadars.	Jemedars.	Total.	Drummers and Trumpeters. Fit for Duty. Tomtoms.	Trumpets.	Sick. Tomtoms.	Trumpets.	Total.	Effective Rank and File. Fit for Duty. Havildars.	Naicks and Sepoys.	Sick. Havildars.	Naicks and Sepoys.	Total Rank and File.	Total, including Black Officers.
At the Preſidency	1	1	1	1	4	9	26	2	1	38	27	9	-	-	36	57	875	7	77	1,016	1,090
At *Ghyrottee*	1	1	1	-	3	5	23	-	4	36	26	8	1	1	36	61	907	3	37	1,008	1,080
At *Patna*	3	3	2	-	11	25	63	-	5	98	69	24	1	-	94	163	2,333	7	127	2,630	2,822
At *Burdwan*	-	1	1	-	2	8	24	-	-	32	24	8	-	-	32	56	804	1	44	905	969
At *Midnapore*	1	1	1	-	5	11	32	1	4	48	30	18	-	-	48	77	1,189	8	86	1,360	1,456
At *Iſlamabad*	1	1	1	-	2	8	20	-	2	30	24	8	-	-	32	53	501	1	69	624	686
On the Expedition to *Meckly*	-	2	2	-	4	8	25	1	-	34	24	8	-	-	32	56	817	1	31	905	971
At *Luckapore*	-	-	-	-	1	1	3	-	-	4	3	1	-	-	4	7	106	-	-	113	121
At *Dacca*	-	-	-	-	1	1	3	-	-	4	3	1	-	-	4	7	106	-	-	113	121
At *Malda*	-	-	-	-	-	-	1	-	-	1	-	-	-	-	-	3	53	-	-	56	57
At *Chſinſuzar*	-	-	-	-	1	1	3	-	-	4	3	1	-	-	4	7	106	-	-	113	121
Total	7	10	9	1	34	80	228	5	16	329	233	86	2	1	322	547	7,797	28	471	8,843	9,494

1 Captain Lieutenant as Engineer
1 Second Lieutenant as Sub Engineer
1 Enſign as Practitioner Engineer
} Not included in the above Return

1 Captain
1 Lieutenant
5 Serjeants
3 Corporals
2 Bombardiers
2 Gunners
9 Dragoons
9 Matroſſes
40 Centinels
21 Topazes
} Invalids not included in the above Return.

(Signed) *John Carnac*, Major.

Fort William, 1st March 1764.

A GENERAL RETURN of the Honourable Company's TROOPS on the *Bengal* Eſtabliſhment.

CAVALRY.

	Officers. Commiſſioned. Captains.	Captain Lieutenants.	1st Lieutenants.	2d Lieutenants.	Staff. Cornets.	Adjutants.	Quarter Maſters.	Riding Maſter.	Serjeants. Fit for Duty.	Sick.	Drums & Trumpets Fit for Duty.	Sick.	Rank and File. Fit for Duty.	Sick.	Total Rank and File.	Total Non Commiſſioned and Private.	Horſes. Fit for Duty.	Sick and Lame.	Total.
In the *Babar* Province - -	3	-	1	2	2	1	2	1	9	-	6	1	122	22	144	160	146	25	171

ENGINEERS.

	Captains.	Captain Lieutenants.	1st Lieutenants.	2d Lieutenants.	Enſigns.	Cadets.	Corporals.	Drums.	Pioneers.	Total.
At the Preſidency - -	1	1	1	1	4	1	3	3	32	38

Indoſtan CAVALRY.

	Reſſadars.	Jamadars.	Duffadars.	Vakeels.	Private.	Total.	Horſes.	Camels.
In the *Babar* Province -	2	6	12	2	191	213	205	1

ARTILLERY.

	Officers. Commiſſioned. Captains.	Captain Lieutenants.	1st Lieutenants.	2d Lieutenants.	Lieutenant Fireworkers.	Staff. Adjutants.	Quarter Maſters.	Commiſſaries.	Deputy Do	Cadets.	Conductors.	Serjeants. Fit for Duty.	Sick.	Corporals. Fit for Duty.	Sick.	Drums and Fifes. Fit for Duty.	Sick.	Bombardiers. Fit for Duty.	Sick	Gunners. Fit for Duty.	Sick.	Matroſſes. Fit for Duty.	Sick.	Total Non Commiſſioned and Private.
At the Preſidency - - - - - -	1	-	-	-	1	-	-	1	-	-	-	4	-	-	-	-	-	3	-	8	-	29	-	56
In the *Babar* Province - - - -	2	3	3	3	9	1	1	-	-	3	3	9	1	9	-	5	1	19	2	38	4	67	905	163
In the *Burdwan* Province.																								
In the *Jeſſeſore* Province.																								
In the *Chittagong* and *Dacca* Provinces	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	-	2	-	4	-	8
Total -	3	3	3	3	10	1	1	1	-	3	3	14	1	11	-	10	1	23	2	48	4	100	13	227

INFANTRY.

	Officers. Commiſſioned. Majors.	Captains.	Captain Lieutenants.	Lieutenants.	Enſigns.	Staff. Adjutants.	Quarter Maſters.	Surgeons.	Mates.	Cadets.	Serjeants. Fit for Duty.	Sick.	Drums & Trumpets Fit for Duty.	Sick.	Rank and File. Fit for Duty.	Sick.	Total Rank and File.	Total Non Commiſſioned and Private.
At the Preſidency - - - - -	2	3	-	3	6	1	-	-	-	6	10	2	8	-	27	15	42	62
In the *Babar* Province - - - -	-	3	-	4	18	1	1	3	5	853	840	1	612	87	699			801
In the *Burdwan* Province.																		
In the *Jeſſeſore* Province.																		
In the *Chittagong* & *Dacca* Provinces	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	1
Total -	2	16	-	7	24	2	1	4	5	1463	10	49	1	639	102	741		863

SEPOYS.

	European Officers. Captains.	Lieutenants.	Enſigns.	Adjutants.	Subadars. Serjeants.	Jemindars. Fit for Duty.	Sick.	Drums and Trumpets. Fit for Duty.	Sick	Rank and File. Havildars. Fit for Duty.	Sick.	Naicks and Sepoys. Fit for Duty.	Sick.	Total Rank and File.	Total including Officers.	Non Effective. Black Adjutants.	Sircars.	Writers.	Linguiſts.	Black Doctors.	Waremen.	Armourers.
At the Preſidency - - - - - -	1	-	2	-	4	10	-	20	2	28	-	42	8	701	73	824	884	1	6	1	1	3	6	4
In the *Babar* Province - - - -	7	10	3	1	40	9	4	179	9	218	3	414	20	5,374	344	6,152	6634	7	62	7	7	18	62	28
In the *Burdwan* Province - - - -	-	-	1	-	3	4	-	12	-	17	-	28	-	408	17	453	486	-	4	-	-	-	4	5
In the *Jeſſeſore* Province - - - -	-	1	-	-	2	3	1	8	1	12	-	18	4	331	35	388	413	1	3	1	-	1	3	2
In the *Chittagong* and *Dacca* Provinces	1	2	-	-	2	7	-	20	4	21	7	49	2	713	57	821	880	1	7	1	1	-	7	-
Total -	9	13	6	1	51	93	5	239	16	296	10	551	34	7127	526	8638	9.297	10	82	10	9	22	80	39

(Signed) *Gilbert Ironſide*,
Town Major of *Fort William*.

(Signed) *Henry Van Sittart*.

A GENERAL RETURN of the FORCES on the *Bengal* Eſtabliſhment, 6th February 1765.

INFANTRY.

	Commiſſioned Officers.				Staff.			Cadets.	Serjeants.		Drummers.		Rank and File.		Total Rank and File.	Total Non Commiſſioned and Private.
	Majors.	Captains.	Lieutenants.	Enſigns.	Adjutants.	Quarter Maſters.	Surgeons.		Fit for Duty.	Sick.	Fit for Duty.	Sick.	Fit for Duty.	Sick.		
At the Preſidency	-	3	-	1	1	-	-	-	9	2	6	1	130	76	206	224
At Camp	3	19	11	36	1	1	8	29	50	17	42	6	535	194	729	844
Total	3	22	11	37	2	1	8	29	59	19	48	7	665	270	935	1,068

N. B. Captains *Muir* and *Roſs*, Lieutenant *Thomſon*, Enſign *Buckley*, and Lieutenant Fireworker *Jewel*, with 9 Cadets lately arrived from Europe, not included in the above.

ARTILLERY.

	Commiſſioned Officers.				Staff.		Serjeants and Conductors.	Serjeants.	Corporals.	Drummers	Bombardiers.	Gunners.	Matroſſes.	
	Captains.	Captain Lieutenants.	1ſt Lieutenants.	2d Lieutenants.	Lieutenant Fireworkers.	Adjutant.	Quarter Maſter.	Surgeons.	Fit for Duty. Sick.	Fit for Duty. Sick.	Fit for Duty. Sick.	Fit for Duty. Sick.	Fit for Duty. Sick.	Fit for Duty. Sick.	Fit for Duty. Sick.	Total Non Commiſſioned and Private.
At the Preſidency	1	2	-	-	1	-	-	-	1 2	1	3 -	2 1	4 1	2 1	39 12	69
At Camp	1	1	3	3	17	1	1	2	6 12	1	12 3	10 2	22 5	42 11	83 35	238
Total	2	3	3	3	18	1	1	2	7 14	2	15 3	12 3	26 6	44 12	122 47	307

BLACK CAVALRY.

Ruſſildars.	Jemmidars.	Duffildars.	Vackeels.	Volunteers.	Private.	Total.
2	36	67	20	-	1,135	1,260

SEPOYS.

	European Officers.			Serjeants.		Subedars.		Jemedars.		Havildars.		Tomtoms & Trumpeters.		Rank and File.		Total Rank and File.	Total, including Black Officers.
	Captains.	Lieutenants.	Enſigns.	Fit for Duty.	Sick.	Fit for Duty.	Sick.	Fit for Duty.	Sick.	Fit for Duty.	Sick.	Fit for Duty.	Sick.	Fit for Duty.	Sick.		
At the Preſidency	-	2	-	6	-	12	1	22	2	53	-	16	-	720	26	746	853
At the Camp	1	15	17	66	6	163	9	297	32	680	-	492	21	9,460	971	11,087	12,185
Total	1	17	17	72	6	175	10	319	34	733	-	508	21	10,180	997	11,833	13,038

Non Effective.							
Black Adjutants.	Sircars.	Writers.	Linguiſts.	Doctors.	Watermen.	Armourers.	Officers in the Cavalry.
1	8	1	1	5	6	5	Captain *Muir*.
17	145	15	16	45	149	12	Lieutenant *Knot*.
							— *Heſſman*.
							— *Eyre*.
							— *Dangerfi*, and
							— *Martin*, and
18	153	16	17	50	155	17	Cornet *Wroe*.

N. B. Pioneeer Company; One Captain, One Enſign, Two Serjeants, Two Drummers, and 60 Rank and File, not included in the above.

European CAVALRY.

Commiſſioned Officers.			Staff.			Serjeants.		Drummers and Trumpeters.		Rank & File.		
Captains.	1ſt Lieutenants.	2d Lieutenants.	Adjutant.	Quarter-Maſters.	Riding Maſters.	Fit for Duty.	Sick.	Fit for Duty.	Sick.	Fit for Duty.	Sick.	Total Non Commiſſioned and Private.
1	1	-	1	1	1	4	-	4	-	44	9	61

East India Houſe,
19th June 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

(Signed) *John Margrom*,
Fort Adjutant.

And Your Committee called for Accounts of the Expences of the ſeveral different Corps of Troops, on the *Bengal* Eſtabliſhment; which were preſented by Mr. *Hoole*, and which are as follow; viz.

EXPENCE of 1 Troop of European Cavalry, on the *Bengal* Eſtabliſhment, for the Governor's Guard.

Commanded by a Subaltern.	Pay of each per Month.	Batta of each per Month.	Gratuity per Month.	Total Pay & Allowance per Ann. in £. Ster.
	Son^{t} Rs.	Son^{t} Rs.	Son^{t} Rs.	£. ſt.
1 Subaltern	99 13 7	60 — —	24 — —	275
2 Serjeants	29 10 —	10 — —	— — —	118
2 Corporals	23 9 —	10 — —	— — —	100
2 Trumpets	23 9 —	10 — —	— — —	100
20 Private	16 7 6	10 — —	— — —	715
The Commanding Officer is allowed for Feeding 2 Horſes for himſelf, and for Feeding the 26 Horſes for his Troops, at 30 Sonaut Rupees per Month	— — —	— — —	— — —	1,257
Non Effective.				
1 Serjeant Major	20 — —			
1 Quarter Maſter Serjeant	20 — —			
1 Pay Serjeant	10 — —			
1 Rough Rider	20 — —	— — —	— — —	164
1 Sadler	20 — —			
1 Farrier	20 — —			
				£. ſt. 2,729

Eaſt India Houſe,
11th June 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

EXPENCE of a Regiment of Black Cavalry on the *Bengal* Eſtabliſhment, conſiſting of 3 Troops.

Each Troop commanded by a Subaltern.	Pay of each per Month.	Batta of each per Month.	Extra Allowance of each per Month.	Total Pay & Allowance per Annum in £. ſt.
	Son^{t} Rs.	Son^{t} Rs.	Son^{t} Rs.	£. ſt.
1 Subaltern	60 —	120 —	84 —	395
5 Serjeants	29 10	— —	30 —	436
1 Reſſahladar	300 —	— —	— —	450
1 Jemidar	200 —	— —	— —	300
1 2d Jemidar	150 —	— —	— —	225
1 3d Jemidar	100 —	— —	— —	150
6 Duffidars	60 —	— —	— —	539
2 Drummers, 100 Private	50 —	— —	— —	7,652
Non Effective.				
1 Sirdar	20 —			
1 Smith	16 —	— —	— —	122
1 Marker	16 —			
2 Watermen	20 —			
			Expence of 1 Troop	£. ſt 10,269 3
			Expence of a Regiment	£. ſt. 30,807

Memorandum. The European Officers maintain their Horſes out of their Pay and Allowance, and the Serjeants, in lieu of Batta, are dieted the ſame as the Infantry; but ſometimes, for Conveniency, the Contractor pays them the Amount of their Diet in Money.

All the Black Officers, Drums, and Troopers, maintain their own Horſes out of their Pay, and are not allowed any Batta.

Eaſt India Houſe,
11th June 1733.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

ESTIMATE of the Expence of One Battalion of European Infantry, on the *Bengal* Eſtabliſhment.

1 Battalion conſiſting of

		Pay per Annum.		Batta.
1	Lieutenant Colonel	£. 365 — —	—	730 — —
1	Major	273 15 —	—	584 — —
8	Captains	1,898 — —	—	2,190 — —
10	Lieutenants	1,277 10 —	—	3,650 — —
7	Enſigns	638 15 —	—	1,916 5 —
27				
38	Serjeants	1,155 16 8		
38	Corporals	1,234 18 4	—	7,604 3 4
20	Drummers			
404	Private	6,144 3 4		
500				
527		£. 12,987 18 4	- - - -	£. 16,674 8 4

N. B. The whole Eſtabliſhment, conſiſting of 3 Regiments of 2 Battalions each, with 1 Colonel to each Regiment, the Amount will be as follows:

527	One Battalion as above	£. 12,987 18 4	—	16,674 8 4
527	One more	12,987 18 4	—	16,674 8 4
1,054	One Regiment	25,975 16 8	—	33,348 16 8
2,108	Two more	51,951 13 4	—	66,697 13 4
3,162		77,927 10 —	—	100,046 10 —
1	Colonel Commander in Chief	750 — —	—	6,000 — —
2	Colonels	912 10 —	—	1,752 — —
3,165	Total of the 3 Regiments	£. 79,590 — —	- - -	£. 107,798 10 —

Eaſt India Houſe,
11th June 1773.

Errors excepted.

John Hoole,

Auditor of Indian Accounts.

EXPENCE of a Regiment of Infantry at *Bengal*, consisting of 2 Battalions.

Each Battalion, consisting of	Pay per Day each.	Gratuity per Month each.	Batta per Day each.	Shares in the Revenues.	Pay per Month.	Batta per Month.	Allowance of each per Month.	Total Pay, Batta, and Allowances, per Annum, in £. Sterling.
								Lst.
1 Lieutenant Colonel Son. Rs.	8 —	—	20	1 1/16	—	—	—	1,772
1 Major	6 —	—	15	3/4	—	—	—	1,241
9 Captains	4 —	36	6	—	—	—	—	4,586
11 Lieutenants	2 —	24	4	—	—	—	—	3,403
8 Enfigns	1 10	12	3	—	—	—	—	1,830
37 Serjeants	—	—	—	—	20	10	—	1,662
37 Corporals	—	—	—	—	14	10	—	1,331
19 Drums or Fifes	—	—	—	—	14	10	—	684
500 Private	—	—	—	—	10	10	—	14,962
Staff of each Battalion of Infantry consists of								
1 Adjutant	2 —	—	4	—	—	—	95	405
1 Quarter Master	2 —	—	4	—	—	—	50	347
1 Surgeon	4 —	36	6	—	—	—	—	500
3 Surgeons Assistants	2 —	24	4	—	—	—	—	924
1 Serjeant Major	—	—	—	—	—	—	20	30
1 Quarter Master Serjeant	—	—	—	—	—	—	14	20
1 Drill Serjeant	—	—	—	—	—	—	14	20
1 Drill Corporal	—	—	—	—	—	—	7	10
1 Drum Major	—	—	—	—	—	—	5	7 10
1 Fife Major	—	—	—	—	—	—	5	7 10
2 Pay Serjeants	—	—	—	—	—	—	7	20 0
9 Camp Colour Men	—	—	—	—	—	—	6	80 0
							Expence of 1 Battalion	£. 33,842 0
								2
							Expence of a Regiment	£. 67,684 0

East India House,
11th June 1773.

Errors excepted.

John Hoole,

Auditor of Indian Accounts.

EXPENCE of a Brigade of Sepoys on the *Bengal* Eſtabliſhment, conſiſting of 6 Battalions.

Sepoys. 6 Battalions to a Brigade.	Pay of each per Day.	Pay of each per Month.	Gratuity of each per Month.	Batta of each per Day.	Batta of each per Month.	Shares in the Commiſſion on the Revenues.	Allowance of each per Month.	Total Pay, Batta, and Allowances, per Annum, in £. Sterling.
	Son. Rs.	Son. Rs.	Son. Rs.	Son. Rs.	Son. Rs.	Son. Rs.	Son. Rs.	Lſt.
1 Lieut. Col. } to the whole Corps.	8 —	—	—	20	—	$1\frac{1}{16}$	120	2,090
1 Major - }	6 —	—	—	15	—	$\frac{1}{4}$	120	1,424
								£. 3,514
Each Battalion conſiſts of								£.
1 Captain - - -	4 —	—	36	6	—	—	60	600
3 Lieutenants - - -	2 —	—	24	4	—	—	2	941
3 Enſigns - - -	1 10	—	12	3	—	—	2	688
1 Serjeant Major - -	—	20	—	—	10	—	20	74
4 Serjeants - - -	—	20	—	—	10	—	—	180
2 Drummers - - -	—	14	—	—	10	—	—	72
1 Commandant with Rank as a Subadar - - - }	—	120	—	—	30	—	—	224
10 Subadars - - -	—	60	—	—	30	—	—	1,350
1 Of the Subadars acting as Adjutant - - - }	—	—	—	—	—	—	16	24
30 Jemmadars - - -	—	16	—	—	15	—	—	1,392
10 Colourmen - - -	—	10	—	—	10	—	—	300
40 Havildars - - -	—	10	—	—	10	—	—	1,200
40 Naicks - - -	—	8	—	—	10	—	—	1,087
10 Trumpets - - -	—	6	—	—	3	—	—	135
30 Tomtoms - - -	—	6	—	—	3	—	—	405
700 Sepoys - - -	—	6	—	—	3	—	—	9,440
Non Effective to a Battalion.								
1 Writer - - -	—	20	—	—	—	—	—	
1 Linguiſt - - -	—	20	—	—	—	—	—	
3 Doctors - - -	—	10	—	—	—	—	—	
10 Sircars - - -	—	10	—	—	10	—	—	585
1 Head Armourer - -	—	10	—	—	—	—	—	
3 Inferior Armourers - -	—	8	—	—	—	—	—	
10 Watermen - - -	—	6	—	—	3	—	—	
								£. 18,697

Staff to the whole Brigade.	Pay of each per Day.	Gratuity of each per Month.	Batta of each per Day.	Allowance of each per Month.	Total Pay, Batta, and Allowances, per Annum, in £. Sterling.
	Son. Rs.	Son. Rs.	Son. Rs.	Son. Rs.	Lſt.
1 Adjutant - - -	2	1	4	95	416
1 Quarter Maſter - -	2	—	4	50	348
1 Surgeon - - -	4	36	6	80	630
2 Surgeons Aſſiſtants - -	2	24	4	—	309
					£. 1,703

ABSTRACT.

Expence of 1 Battalion of Sepoys - -	£. 18,697	
6 Battalions to the Brigade - -	6	
Expence of the Brigade - - - - -		£. 112,182
1 Lieutenant Colonel and 1 Major to the Whole - -		3,514
Staff to the Whole - - - - - -		1,703
Total Expence of the Brigade -		£. 117,399

Eaſt India Houſe,
11th June 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

ESTIMATE of the Expence of One Battalion of Sepoys on the *Bengal* Eſtabliſhment, per Genera. Return 31ſt December 1768.

		Pay and Gratuity per Annum.		Batta per Annum.	
1	Lieutenant Col. - - } to the Whole of the Battalions attached to each Regiment of In-				
1	Major - - } fantry, forming together 1 Brigade.				
1	Europe Captain -	£. 237 5 —	—	£. 273 15 —	
2	Lieutenants - -	255 10 —	—	365 — —	
2	Enſigns - -	182 10 —	—	273 15 —	
5			£. 675 5 —		£. 912 10 —
3	Serjeants - -	91 5 —	—	Vict^d at 10*d.* perDay.	91 5 —
3	Drummers - -	63 17 6			
6			155 2 6		
1	Commandant - -	153 12 —	—	24 6 —	
10	Subadars - -	816 — —	—	243 6 6	
30	Jemmadars - -	720 — —	—	365 — —	
1	Adjutant - -	24 — —	—	12 3 —	
40	Tomtoms and Trumpets	348 — —	—		
50	Havildars - -	720 — —	Vict^d at 10*d.*	4,628 8 —	
50	Naicks - -	570 — —	per Day.		
690	Sepoys - -	6,003 — —	—		
872			9,354 12 —		5,273 3 6
883			£. 10,184 19 6		£. 6,276 18 6

If, inſtead of the above European Officers, the Battalions have One Officer to each Company, as ordered in the Letter of 11th November 1768, the Expence (ſuppoſing them Lieutenants) will be as follows:

10	Lieutenants - - - -	£.	1,277 10 —	£.	1,825 — —
3	Serjeants } as above - - -		155 2 6		91 5 —
3	Corporals }				
16					
872	Black Officers and Private as above - -		9,354 12 —		5,273 3 6
888	One Battalion -		10,787 4 6	£.	7,189 8 6
18	Battalions - - - -		18		18
15,984		£.	194,170 1 —	£.	129,409 13 —
3	Lieutenant Colonels - -		1,095 — —		2,190 — —
3	Majors - - - -		821 5 —		1,752 — —
15,990		£.	196,686 6 —	£.	133,351 13 —

Eaſt India Houſe,
11th June 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

STATE of the Sepoy Battalions on the *Bengal* Eſtabliſhment, as per General Return 31ſt December 1768.

	European Officers.				
3	Lieutenant Colonels	£.	1,095 — —		
5	Majors		1,368 15 —		
28	Captains		4,283 — —		
47	Lieutenants		6,004 5 —		
34	Enſigns		3,102 5 —		
9	Adjutants and Quarter Maſters		748 5 —		
126		£.	16,601 15 —		
88	Serjeants		2,676 13 —		
36	Drummers		766 10 —		
250				£.	20,044 18 —
	Sepoys.				
30	Commandants	£.	4,608 — —		
296	Subidars		24,153 12 —		
878	Jemidars		21,072 — —		
26	Black Adjutants		624 — —		
1,061	Tomtoms and Trumpets		9,230 14 —		
23,307	Havildars, Naicks, and Sepoys, not diſtinguiſhed in the General Return, eſtd as follow:				
25,598					
25,848					
1,800	Havildars	£. 25,920 — —			
1,800	Naicks	20,520 — —	217,890 18 —		
19,707	Sepoys	171,450 — —			
					277,579 4 —
				£.	297,624 2 —
	Bengal Detachment at *Madraſs*.				
4	European Captains	1,141 — —			
8	Lieutenants	1,406 — —			
1	Enſign	139 — —			
1	Adjutant	91 5 —			
1	Quarter Maſter	73 — —			
15			2,850 10 —		
13	Serjeants	630 13 4			
7	Drummers	106 9 2			
20			737 2 6		
2,201	Black Officers and Sepoys		24,762 10 —		
2,201					28,350 2 6
28,084				£.	325,974 4 6

Eaſt India Houſe,
11th June 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

EXPENCE of One Battalion of European Infantry in *Bengal*, according to the propoſed Eſtabliſhment.

Two Battalions to form One Regiment.

1 Colonel to each Brigade.

	One Battalion to conſiſt of	Pay per Annum.	Batta per Annum.
1	Lieutenant Colonel - - - - - -	£. 365 — —	730 — —
1	Major - - - - - - -	273 15 —	584 — —
9	Captains each 10*s.* and 3*d.* per Day - -	2,135 5 —	2,463 15 —
20	Lieutenants 5 and 2 - - - -	2,555 — —	7,300 — —
7	Enſigns 4 and 1 - - - - -	638 15 —	1,916 5 —
38	Serjeants - - - - - - - -	1,155 16 8	
38	Corporals - - - - - - - -	809 1 8	8,607 18 4
29	Drummers - - - - - - -	425 16 8	
470	Private - - - - - - - -	7,147 18 4	
604	Total of One Battalion - -	£. 15,506 8 4	21,601 18 4

N. B. The whole Eſtabliſhment conſiſting of 3 Regiments, of 2 Battalions each, with One Colonel to each Regiment, the Amount will be as follows;

604	One Battalion as above - - - -	£.	15,506 8 4	21,601 18 4
604	One D° - - - - - -		15,506 8 4	21,601 18 4
1,208	One Regiment - - -		31,012 16 8	43,203 16 8
2,416	Two more - - - -		62,025 13 4	86,407 13 4
3,624			93,038 10 —	129,611 10 —
1	Colonel Commander in Chief - - -		750 — —	6,000 — —
2	Colonels - - - - - -		912 10 —	1,752 — —
3,627	Total of the 3 Regiments - -	£.	94,701 — —	137,363 10 —

Eaſt India Houſe,
11th June 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

EXPENCE of One Battalion of Laſcars for the Service of the Ordnance on the *Bengal* Eſtabliſhment.

	1 Battalion of 5 Companies, each Company conſiſting of	Pay of each per Month.	Batta of each per Month.	Total Pay and Batta per Annum, in £. Sterling.
		Son^t R^s	Son^t R^s	£. Sterl^g
1	European Non-Commiſſioned Officer -	20	10	45
2	Syrangs - - - - -	12	5	50
8	Tindals - - - - -	8	4	144
100	Laſcars - - - - -	5	2	1,057
			1 Company -	£. 1,296
				5
			Expence of a Battalion -	£. 6,480

Eaſt India Houſe,
11th June 1773.

Errors excepted.

John Hoole,
Auditor of Indian Accounts.

And

And Your Committee called for an Account of the Eſtabliſhment of the Forces in *Bengal*; and Mr. *Holt* produced to Your Committee Copies of ſeveral Conſultations at *Fort William* on this Subject; and at the ſame Time laid before them an Abſtract of the ſaid Conſultations, informing Your Committee, That the ſame had been carefully compared with the Conſultations, and was found to be ſo accurate that it was always referred to, when theſe Matters came under Conſideration of the Company: And as the Information contained in the ſaid Conſultations, upon this Subject, is digeſted therein ſo as to enable the Houſe the better to underſtand it, Your Committee have thought proper to make it a Part of this Report; and it is as follows; viz.

ESTABLISHMENT of the Forces in *Bengal*, July 20th 1770, together with an Account of the Pay, Batta, Gratuity, and Allowances to the ſaid Troops, in Sunnaut Rupees, Annas, and Pice.

N. B. The Dates in *Italics* refer to the Time when each Article was iſſued in public Orders.

All Officers and Soldiers, whether of Cavalry, Infantry, Artillery, or Sepoys; all Laſcars, Artificers, and Workmen of every Denomination, acting in the Field, within the Provinces, are allowed full Batta.—Half Batta is paid to all of them while in Garriſon, Cantonments, or Quarters. *July* 13th 1770.

Double Batta is granted to Commiſſioned Officers only, when they are acting in the Field beyond the Provinces, and Half double (or full) Batta when in Garriſon, Cantonments, or Quarters, beyond the Provinces; but Officers who receive a double Proportion of Batta are not entitled to draw the Monthly Gratuity. *July* 17th 1770.

No Officer, under the Rank of a Field Officer, when commanding a Detachment on actual Service, is to receive more Batta than he claims from his Rank; but all Field Officers commanding Detachments, either on actual Service, or Diviſions of Brigades in Cantonments, are allowed the Batta of Officers next in Rank above them. *July* 13th 1770.

When Troops are in Quarters or Cantonments, the Commanding Officer, not being a Field Officer, ſhall draw his full Batta; all the other Officers Half Batta only. *July* 13th 1770.

All the Staff, who are Commiſſioned Officers, receive Pay and Gratuity (beſides their Pay and Allowances on the Staff) according to their Military Rank; but Batta only in one Capacity; viz. that of their higheſt Rank. *July* 9th 1770 and *July* 13th 1770.

Such of the Staff who are not Commiſſioned Officers, and who have occaſionally Rank only by their Office, have no Right to the Monthly Gratuity. *July* 9th 1770.

An Allowance of Three Days Diet Monthly, agreeable to the Victualling Contract, is made to all Soldiers on their firſt Arrival at *Fort William* from *England*, or any of the Preſidencies; and the Contractors full Allowance for One Day is given to the Military in general, on Chriſtmas Day, New Year's Day, and the King's Birth Day, and alſo for Three Days after any Detachment returns into Garriſon or Cantonments from the Field. *July* 13th 1770.

Batta is not to be paid on any other than the Occaſions ſpecified in the public Orders, unleſs by particular Direction of the Governor and Council, or Commander in Chief; and if any Officer draws, or the Paymaſter iſſues, any more Batta than is really allowed, he ſhall be obliged, after replacing the Overcharge, to anſwer for a Breach of Orders. *July 13th* 1770.

No contingent Bill exceeding 300 Rupees is to be paid, unleſs counterſigned by the Commander in Chief *July 22d* 1770.

The Court of Directors have been pleaſed to allow a Commiſſion of 2½ per Cent. upon their Nett Revenues, to be divided amongſt their principal Servants, Civil and Military; the Amount of this Commiſſion is to be divided into One Hundred Shares; thoſe allotted to the Military to be as follows:

	Shares.
To the Commander in Chief as ſuch only, he not being to ſhare either as a Member of the Council, or Secret Committee	5½
To Colonels each	2½
Lieutenant Colonels each - - about	1 1/16
Majors - - - - about	¾

The Court of Directors have been further pleaſed to declare, That the ample Proviſions here aſſigned to the Commander in Chief, aſſures him of an honourable Competency; and they expect the Commanding Officers will continue to ſhew an unremitting Attention to their Duty, and the preventing all Frauds or Abuſes in the Expences of the Army.

The Court of Directors have further been pleaſed to add, That the Appointments made to the Reſt of the Field Officers are ſuch as put their Service on a more advantageous Footing than any other Service in the World, and give them the Proſpect of improving their Fortune by a gradual Progreſſion. *July* 2d 1768.

The Court of Directors are pleaſed to order, that the Eſtabliſhment of Field Officers of this Preſidency ſhall not exceed the following Number; viz.

3 Colonels of Infantry—including the Commander in Chief.
6 Lieutenant Colonels of Infantry.
1 Lieutenant Colonel of Artillery.
1 Lieutenant Colonel of Engineers.
6 Majors of Infantry.
3 Majors of Sepoys. *December* 15th 1771.
1 Major of Artillery.
1 Major of Engineers.

The ARMY is compoſed of Three BRIGADES.

CORPS and RANK.	Pay per Day.	Pay per Month.	Batta per Day.	Shares in the Commiſſion on the Revenue.	Allowance per Day.	Allowance per Month.	Extraordinary Allowances and Remarks.
1 Brigadier General Commander in Chief - - - -	10	—	25	5½	1	—	His Table, and all his contingent Expences, defrayed by the Company. December 16th 1769.
Staff of the Army attendant on the Commander in Chief.							
1 Judge Advocate General - - - - - -	4	—	6	—	—	60	For a Writer. N. B. If in Degree ſuperior to a Captain, then Batta according to his Rank.
1 Quarter Maſter General - - - - - -	6	—	6	—	—	60	For a Writer.
						40	—— Sircar.
						50	—— Monſhee.
						60	—— Stationary.
						60	—— Two Horſes. July 9th 1770.
1 Field Engineer - - - - - - -	4	—	6	—	—	60	For 2 Horſes.
						40	— a Writer.
1 Surgeon General - - - - - - -	8	—	6	—	—		A Surgeon Major's Share in the Profits of the Hoſpital. Purchaſing Medicines for the Army, which may be a Profit of about 25 per Cent. July 9th 1770, and November 11th 1769.
1 Secretary - - - - - - - -	4	—	6	—	—	50	For a Writer for the Commander in Chief.
						50	— Stationary for the Commander in Chief.
						60	2 Horſes. July 9th 1770.
1 Perſian Interpreter - - - - - -	—	100	6	—	—	540	For Monſhees for the Commander in Chief. July 9th 1770.
						530	— Hirkarahs for the Commander in Chief. July 9th 1770.
2 Aid de Camps - - - - - - each	4	—	6	—	—	60	For 2 Horſes.
						60	— Stationary. July 9th 1770.
1 Provoſt and Baggage Maſter } One Perſon - - - - - -	2	—	4	—	—	—	Only when the Army is in the Field. July 9th 1770.

Corps and Rank.	Pay per Day.	Pay per Month	Gratuity per Month.	Batta per Day	Shares in the Commiſſion on the Revenue.	Allowance per Day.	Allowance per Month.	Extra Allowances and Remarks.
Eſtabliſhment of a Brigade	—	—	—	—	—	—	—	Auguſt 4th 1765, and July 8th 1770.
						40	—	For a Table.
							100	— Sircar.
1 Colonel	10	—	—	25	2½		100	— Writer.
							100	— Monſhee.
							100	— Interpreter.
							185	— Hirkarahs.
Staff belonging to a whole Brigade	—	—	—	—	—	—	—	July 9th 1770.
							60	For 2 Horſes.
1 Brigade Major	4	—	—	6	—	—	40	— Stationary.
							40	— Writer.
							30	— Candles.
1 Chaplain	4	—	—	6	—	—	—	
							30	For 1 Horſe in Garriſon or Quarters.
1 Aid de Camp	4	—	—	6	—	—	60	For 2 Horſes when in the Field.
							30	For Candles. July 20th 1770.
							150	For Sircars and Shroffs.
							100	— Writer.
1 Paymaſter	4	—	—	6	—	—	60	— Stationary.
							14	— Hirkarahs.
							20	— Laſcars and Cooleys.
1 Deputy Paymaſter	2	—	—	4	—	—	208	For Sircars, Shroffs, and Hirkarahs } When on a Detachment only.
							20	For Cooleys - - }
1 Commiſſary	4	—	—	6	—	—	180	For Sircars, Writers, and Stationary.
1 Deputy Commiſſary	2	—	—	4	—	—	100	For Sircars, Writer, and Stationary, when on Detachment only.
1 Deputy Judge Advocate	2	—	—	4	—	—	—	Indents for Stationary, as Occaſion requires.
1 Surgeon Major	4	—	—	6	—	—	—	
Infantry	—	—	—	—	—	—	—	
1 Regiment of								April 13th 1770, and July 8th 1770.
2 Battalions								
Each Battalion conſiſts of								
1 Lieutenant Colonel	8	—	—	20	1 1/16			
1 Major	6	—	—	15	¾			
9 Captains	4	—	36	6				
11 Lieutenants	2	—	24	4				
8 Enſigns	1. 10	—	12	4				
N. B. All Cadets receive each	—	20	—	2				July 9th 1770.

Corps and Rank.		Pay per Month.	Stoppages for Cloathing per Month.	Batta per Month.	Extra Allowances and Remarks.
37 Serjeants	each	20	4	10	N. B. In lieu of Batta in Money all Non-commiſſioned Officers and Soldiers are dieted at a certain Rate annually ſtipulated by Contract for that Purpoſe.
37 Corporals	each	14	3	10	When in the Field the Contractor ſupplies them for their full Batta with Drams and Proviſions daily.
19 Drums or Fifes	each	14	3	10	When in Garriſon, Cantonments, or Quarters, he ſerves them with Drams and Proviſions alternately,
500 Private	each	10	2	10	for which he receives ½ Batta on the Dram Days, and ¼ Batta on Proviſion Days.

Formed into One Grenadier and Eight Battalion Companies.

A Grenadier Company conſiſts of

1 Captain
3 Lieutenants
5 Serjeants
5 Corporals
3 Drums or Fifes
100 Private.

A Battalion Company conſiſts of

1 Captain
1 Lieutenant
1 Enſign
4 Serjeants.
4 Corporals
2 Drums or Fifes
50 Private.

Corps and Rank.	Pay per Day.	Gratuity per Month.	Batta per Day.	Allowances per Month.	Extra Allowances and Remarks.
The Staff of each Battalion of Infantry conſiſts of				30 For a Horſe, during the Time only when he is in the Field. July 20th 1770.	
1 Adjutant.	2	—	4	40 For a Writer 25 — Stationary — 1 Candle per Night	April 13th 1770.

1 Quarter Master	2	—	4				30	For a Horſe, during the Time when he is in the Field only. July 20th 1770.
							20	For a Sircar
							—	1 Candle per Night — April 13th 1770.
1 Surgeon	4	36	6					
3 Surgeon's Aſſiſtant each	2	24	4					
1 Serjeant Major	—	—	—					20
1 Quarter Maſter Serjeant	—	—	—					14
1 Drill Serjeant	—	—	—					14
1 Drill Corporal	—	—	—					7
1 Drum Major	—	—	—					5
1 Fife Major	—	—	—					5
1 Pay Serjeant	—	—	—					7
1 Pay Serjeant to the Staff	—	—	—					7
9 Camp Colourmen each	—	—	—					6

Corps and Rank.	Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month.	Gratuity per Month.	Batta per Day.	Batta per Month.	Shares in the Commiſſion on the Revenue.	Allowance per Month.	Extra Allowances and Remarks.
Artillery	—	—	—	—	—	—	—	—	February 27th and July 8th 1770.
1 Battalion of 5 Companies									
1 Lieutenant Colonel (to the whole Corps)	8	—	—	—	20	—	$1\frac{1}{16}$		
1 Major (to the whole Corps)	6	—	—	—	15	—	$\frac{3}{4}$	30	For a Horſe when in the Field only. July 20th 1770.
								30	For a Sircar
								25	— Stationary
1 Adjutant (to the whole Corps)	—	140	—	—	4	—	—	40	For a Writer — April 13th 1770.
									1 Candle per Night
To a Brigade.									
1 Company, conſiſting of 1 Captain	—	140	—	36	6	—	—	40	For a Writer
								20	Sircar
								25	Stationary — April 13th 1770.
									2 Candles per Night

Corps and Rank.	Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month.	Gratuity per Month.	Batta per Day.	Batta per Month.	Shares in the Commiſſion on the Revenue.	Allowance per Month.	Extra Allowances and Remarks.
1 Captain Lieutenant - - - - - -	1 1	90	1 1	36	6				
3 Lieutenants - - - - - - each	1 1	70	1 1	24	4				
3 Lieutenant Fireworkers - - - - - each	1 1	60	1 —	24	3				
6 Serjeants - - - - - - each	1 1	24	4	1 —	1 1	10			N. B. In lieu of Batta the Non-commiſſioned and Matroſſes are dieted the ſame as the Infantry.
6 Corporals - - - - - - each	1 1	20	3	1 —	1 1	10			N. B. Two Matroſſes are furniſhed to each Battalion of Sepoys in the Brigade, for the Management of their Field Pieces, and One Non-commiſſioned Officer is allotted to each Company of Laſcars. February 27th 1770.
8 Bombardiers - - - - - - each	1 1	20	3	1 —	1 1	10			
24 Gunners - - - - - - each	1 1	17	2	1 —	1 1	10			
3 Drums and Fifes - - - - - - each	1 1	17	2	1 —	1 1	10			
53 Matroſſes - - - - - - each	1 —	12	2	1 —	1 —	10			
The Staff of each Company is									
1 Adjutant and Quarter Maſter } One Perſon - - - - -	2	—	1 —	—	4	1 —	—	30 20 25 40 1 —	For a Horſe when in the Field only. July 20th 1770. — Sircar — Stationary — Writer } April 13th 1770. 1 Candle per Night.
1 Deputy Commiſſary - - - - - -	2	—	—	—	4	—	—	20 40 25 —	For a Sircar — Writer — Stationary } April 13th 1770. 1 Candle per Night
1 *Surgeon's Aſſiſtant* - - - - - -	2	—	—	24	4	—	—		
2 Conductors - - - - - - each	—	5	1 —	—	—	—	—	20 —	For Stationary } April 13th 1770. 1 Candle per Night
1 Serjeant Major - - - - - - -	1 1	1 1	1 —	1 1	1 —	1 —	1 —	20	
1 Quarter Maſter Serjeant - - - - - -	1 1	1 1	1 —	1 1	1 —	1 —	1 —	20	
1 Magazine General - - - - - -	1 1	1 1	1 —	1 1	1 —	1 —	1 —	14	
1 Park Serjeant - - - - - -	1 1	1 1	1 —	1 1	1 —	1 —	1 —	14	
1 Drill Serjeant - - - - - -	1 1	1 1	1 —	1 1	1 —	1 —	1 —	14	
1 Drill Corporal - - - - - -	1 1	1 1	1 —	1 1	1 —	1 —	1 —	7	
3 Camp Colourmen - - - - - -	1 1	1 1	1 —	1 1	1 —	1 —	1 —	6	
1 Overſeer of Bullocks - - - - - -	1 1	1 1	1 —	1 1	1 —	1 —	1 —	7	In Time of Service only.
1 Overſeer of Bhildars - - - - - -	1 1	1 1	1 —	1 1	1 —	1 —	1 —	7	In Time of Service only.

Corps and Rank.		Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month.	Gratuity per Month.	Batta per Day.	Batta per Month.	Shares in the Commission on the Revenue.	Allowance per Day.	Allowance per Month.	Extra Allowances and Remarks,
Sepoys		—	—	—	—	—	—	—	—	—	May 4th, and July 9th 1770.
6 Battalions to a Brigade											
1 Lieutenant Colonel } to the whole Corps		8	—	—	—	20	—	$1\frac{1}{16}$	—	60 60	For a Monshee. —— Sircar.
1 Major } to the whole Corps		6	—	—	—	15	—	$\frac{3}{4}$	—	60 60	For a Monshee } when commanding only. —— Sircar } when commanding only.
Each Battalion consists of											
1 Captain		4	—	—	36	6	—	—	—	60	For Iron, Steel, and Charcoal, but only when the Battalion is detached from its Quarters or Station; at other Times these Articles are to be supplied from the Quarter Master's Stores. July 19th 1770.
3 Lieutenants	each	2	—	—	24	4	—	—	2	—	N. B That the Sepoy Subaltern Officers may be certain of a Recompence for the extraordinary Fatigue of Duty with Sepoys, and that they may be particularly careful in discharging that Duty, each Subaltern shall draw an Allowance of 2 Rupees per Day on the Sepoy Rolls, besides the usual Pay, according to their Rank, which Allowance is to be advanced him with his Subsistence. July 11th 1770.
3 Ensigns	each	1 10	—	—	12	3	—	—	2	—	
1 Serjeant Major		—	20	4	—	—	10	—	—	20	In lieu of Batta they are dieted the same as the Infantry; but sometimes, for Conveniency, the Contractor pays them the Amount of their Diet in Money.
4 Serjeants	each	—	20	4	—	—	10	—	—	—	
2 Drummers	each	—	14	3	—	—	10	—	—	—	
1 Commandant with Rank as Subadar		—	120	6	—	—	30	—	—	—	
10 Subadars	each	—	60	6	—	—	30	—	—	—	N. B. When Recruits are entertained before the 15th of the Month, a whole Month's Pay is to be drawn from them; if after the 15th, only Half a Month's Pay. May 4th 1770.
1 Of the Subadars acting as Adjutant		—	—	—	—	—	—	—	—	16	
30 Jemmidars	each	—	16	2 8	—	—	15	—	—	—	
10 Colourmen rank as Havildars	each	—	10	10 8	—	—	10	—	—	—	Should any Sepoy desire his Dismission before the Month is expired, he forfeits his Pay for that Month; but such as wait till the End of the Month before they ask their Discharge, shall obtain it, and receive their full Clearance. July 11th 1770.
40 Havildars	each	—	10	10 8	—	—	10	—	—	—	
40 Naiques	each	—	8	10 8	—	—	10	—	—	—	
10 Trumpets	each	—	6	5 4	—	—	3	—	—	—	
30 Tomtoms	each	—	6	5 4	—	—	3	—	—	—	
700 Sepoys	each	—	6	5 4	—	—	3	—	—	—	No Stoppages or Deductions of any Kind to be made from the Black Officers or Sepoys, either directly or indirectly. May 4th 1770.

Corps and Rank.	Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month.	Gratuity per Month.	Batta per Day.	Batta per Month.	Shares in the Commission on the Revenue.	Allowance per Day.	Allowance per Month.	Extra Allowances and Remarks.
Formed into 2 Grenadier and 8 Battalion Companies, each Company consisting of										
1 Subadar	1	1	1	1	1	1	1	1	1	Whenever Sepoys are sent on Command, a Certificate is to be sent with them, specifying the Rank of each, and to what Day each Person has received his Pay, Batta, and Allowances. May 4th 1770.
3 Jemmidars	1	1	1	1	1	1	1	1	1	
1 Colourman	1	1	1	1	1	1	1	1	1	
4 Havildars	1	1	1	1	1	1	1	1	1	
4 Naiks	1	1	1	1	1	1	1	1	1	
3 Tomtoms	1	1	1	1	1	1	1	1	1	
70 Sepoys	1	1	1	1	1	1	1	1	1	

Corps and Rank.	Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month	Gratuity per Month.	Batta per Day.	Batta per Month.	Allowance per Month.	Extra Allowances and Remarks.
Non Effective to a Battalion of Sepoys.								
1 Writer	1	20	5	1	1	1	1	
1 Linguist	1	20	5	1	1	1	1	
3 Doctors	1	10	4	1	1	1	1	
10 Sircars	1	10		1	1	10	1	
1 Head Armourer	1	10		1	1	1	1	
3 Inferior Armourers	1	8		1	1	1	1	
10 Watermen	each 1	6		1	1	3	1	

Staff belonging to the whole Sepoys of a Brigade.

1 Adjutant		2 —	—	—	4 —	30	For a Horſe during the Time only when he is in the Field. July 20th 1770.
						40	For a Writer
						25	— Stationary } May 4th 1770.
							1 Candle per Night }
1 Quarter Maſter		2 —	—	—	4	30	For a Horſe when in the Field only. July 20th 1770.
						20	— a Sircar } May 4th 1770.
							1 Candle per Night }
1 Surgeon		4 —	36 —	—	6 —	80	For Beeſhtys, Sweepers, &c.
							One Anna and One Pice from each ſick Sepoy, to purchaſe Bazar Medicines. May 4th 1770.
2 Surgeon Aſſiſtants	each	2 —	24 —	—	4 —		
Black Cavalry		— —	— —	—	— —	—	26th Auguſt 1765, and July 7th 1770.
1 Troop commanded by							
1 Subaltern		2 —	24 —	—	4 —		The Officers of Cavalry have their Horſes purchaſed for them, and are allowed alſo
						60	For feeding Two Horſes for himſelf;
						150	For feeding Five Serjeants Horſes, at 30 per Month for each Horſe.
1 Serjeant Major		—	29 10	—	10		
4 Serjeants	each	—	29 10	—	10		In lieu of Batta the Serjeants are dieted the ſame as the Infantry; but ſometimes, for Conveniency, the Contractor pays them the Amount of their Diet in Money.
1 Reſhaldar		—	300				
1 Jemmidar		—	200				
2d Jemmidar		—	150				
3d Jemmidar		—	100				
6 Duffadars	each	—	60				
2 Drummers	each	—	50				
100 Private	each	—	50				All the Black Officers, Drums, and Troopers, maintain their own Horſes out of their Pay, and are not allowed any Batta.

Non Effectives.

1 Sircar	—	20			
1 Smith	—	16			
1 Marker	—	16			
2 Watermen	—	20			

Corps and Rank.	Pay per Month.	Stoppages for Cloathing per Month.	Batta per Month.	Extra Allowances and Remarks.
Lascars.				February 27th 1770, and July 9th 1770.
To a Brigade for the Service of the Ordnance, under Direction of the Artillery Captain of the Brigade.				
1 Battalion of				
5 Companies, each Company consisting of				
1 European Non-commissioned Officer - - - - - -	20	4	10	N. B. The Non-commissioned Officer is furnished from the Artillery, but not included in the Strength of the Battalion; he is furnished with Drams and Provisions for his Batta, the same as the Infantry. February 27th 1770.
2 Serangs - - - - - - - - each	12	1	5	N. B. The Battalion of Lascars furnishes Two Tindals and Two Lascars to each Battalion of Sepoys in the Brigade, for the Service of their Field Pieces. February 27th 1770.
8 Tindals - - - - - - - - each	8	8	4	
100 Lascars - - - - - - - - each	5	4	2	

LASCARS, February 27th 1770.

For the Service of the several Corps of the Army, under Direction of their respective Quarter Masters, for pitching Tents, and other Camp Duties.

For each Artillery Company belonging to a Brigade.
1 Serang,
4 Tindals,
50 Lascars.

For the 1st Battalion of Infantry.
1 Serang,
4 Tindals,
50 Lascars.

For the 2d Battalion of Infantry.
1 Serang,
4 Tindals,
50 Lascars.

For the Corps of Sepoys.
1 Serang,
4 Tindals,
50 Lascars.

N. B. They have all the same Pay and Batta, and the same Stoppages are made for their Cloathing as in the Battalion of Lascars employed for the Ordnance. June 9th 1770. The Pay of the Lascars attached to the Quarter Masters of the Army is to be drawn and paid by the Quarter Masters. The Off-reckonings to be left in the Paymaster's Hand. July 11th 1770.

ACCOUNT of Ordnance attached to a Brigade, April 13th 1770.

N. B. Each Piece is completely provided with Stores, Ammunition, and Draught Bullocks.

Caliber.	Field Pieces.	Guns and Carriages.	Tumbrils.	Spare Carriages.	Carts.	Draught Bullocks. For each Gun.	For each Tumbril.	For each ſpare Carriage.	For each Cart.	Spare Bullocks, 1 to each 6.	Total Bullocks to a Brigade.
24 or 18	Pounders, Medium Guns	2	3	1	—	24	10	24	—	17	119
12	Pounders	2	3	1	—	10	10	10	—	10	70
6	Pounders	8	8	3	—	8	10	8	—	28	196
5½	Inch Howitzers	2	2	1	—	6	10	6	—	6	44
3	Pounders for the Sepoys, Two to each Battalion	12	6	6	—	6	10	6	—	28	196
For the Treaſure		—	1	—	—	—	10	—	—	2	12
For the Artificers		—	—	—	1	—	—	—	10	2	12
	Total	—	—	—	—	—	—	—	—	93	649

If the Contractor's Cattle prove any Way inſufficient for the Draught of the Artillery, he by the Tenor of his Engagement is to furniſh, at his own Expence, ſuch an Overplus as will be ſufficient for the Purpoſes required, without making any additional Charge to the Company. April 13th 1770.

DETAIL of Artificers, Cooleys, Bhildars, and other Workmen, allowed for the Repairs of Ordnance, and Service of the Magazine, belonging to a Brigade under the Direction of the Artillery Captain of the Brigade. April 13th 1770, and July 9th 1770.

	Pay per Month.	Batta per Month.
1 European Cooper	20 —	10 —
Black Smiths.		
1 European Maſter	30 —	20 —
1 Meſtry	10 —	5 —
1 Mate	7 —	3 —
10 Fire or Bellows Men each	2 —	2 —
10 / 8 For the Sepoy Guns } Filemen each	5 —	2 —
8 / 6 For the Sepoy Guns } Hammermen each	3 —	2 —
Braſs Smiths.		
1 Meſtry	7 —	3 —
1 Mate	6 —	3 —
4 Braſs Smiths	5 —	2 8
Sickleagurs or Cutlers.		
Each Meſtry	7 —	3 —
1 Mate	5 —	3 —
8 Sickleagurs each	5 —	2 8

	Pay per Month.	Batta per Month.
Armourers.		
1 Meſtry	10 —	10 —
1 Mate	10 —	10 —
8 Armourers each	10 —	10 —
Gun Stock Makers.		
1 Maſter	15 —	10 —
3 Workmen each	10 —	5 —
Carpenters.		
1 European Maſter	30 —	60 —
1 Meſtry	10 —	6 —
1 Mates	7 8	2 8
6 For the Sepoy Guns Mates each	7 —	2 —
3 Turners each	7 —	2 —
4 Bromidars each	7 —	2 —
20 Carpenters each	5 —	2 —
6 For the Sepoy Guns Carpenters each		
Sawyers.		
1 Meſtry	5 —	3 —
6 Sawyers each	4 —	2 —

	Pay per Month.	Batta per Month.
Sail Makers.		
1 Meſtry	7 —	3 —
1 Mate	6 —	3 —
4 Sail Makers each	5 —	3 —
Chucklers or Curriery.		
1 Meſtry	5 —	3 —
1 Mate	4 —	2 —
6 Chucklers each	4 —	2 —
Painters.		
1 European Maſter	30 —	20 —
Each Meſtry	5 —	3 —
1 Mate	4 —	2 8
4 Painters each	4 —	2 —
Caulkers.		
1 Meſtry	7 —	3 —
2 Caulkers each	5 —	2 —
Bhildars or Diggers.		
1 Maſter	5 —	3 —
3 Mates each	4 —	2 —
50 Bhildars each	3 —	2 —
12 For the Sepoy Guns Bhildars each		

DETAIL of Artificers, and other Workmen, allowed for the Service of the ſeveral Corps of a Brigade, under Direction of their reſpective Quarter Maſters. April 3d 1770, and July 9th 1770.

For each Artillery Company *belonging to a Brigade.*	Per Month. Batta.	Per Month. Pay.
Sickleagurs or Cutlers.		
1 Meſtry	7 —	3 —
2 Sickleagurs each	5 —	2 8
Sail Makers.		
1 Meſtry	7 —	3 —
1 Sail Maker each	5 —	3 —

For the Firſt Battalion of Infantry.	Per Month. Batta.	Per Month. Pay.
Armourers.		
1 Mate	10 —	5 —
3 Armourers each	5 —	2 —
Bhildars or Diggers.		
1 Meſtry	5 —	3 —
1 Mate	4 —	2 —
15 Bhildars each	3 —	2 —

Beeſhtys or Water Carriers.				
1 Meſtry			10 —	
8 Hand } Beeſhtys		each	9 —	
6 Bullocks } Beeſhtys		each	8 —	
Cooleys or Labourers.				
1 Meſtry			5 —	3 —
12 Cooleys		each	3 —	2 —
Sweepers or Harrymen.				
1 Meſtry			3 —	3 —
8 Sweepers		each	3 —	2 —
For the Second Battalion of Infantry.				
Armourers.				
1 Meſtry			10 —	5 —
3 Armourers		each	5 —	2 —
Bhildars or Diggers.				
1 Meſtry			5 —	3 —
1 Mate			4 —	2 —
15 Bhildars		each	3 —	2 —
Cooeys or Labourers.				
1 Meſtry			5 —	3 —
1 Mate			4 —	2 —
20 Cooleys		each	3 —	2 —
Beeſhtys.				
1 Meſtry			10 —	
1 Mate			9 8	
20 Hand } Beeſhtys		each	9 —	
30 Bullocks } Beeſhtys		each	8 —	
2 Sickleagurs or Cutlers		each	5 —	2 8
37 Harrymen, or Sweepers		each	3 —	2 —

Cooleys or Labourers.				
1 Meſtry			5 —	3 —
1 Mate			4 —	2 —
20 Cooleys		each	3 —	2 —
Beeſhtys or Water Carriers.				
1 Meſtry			10 —	
1 Mate			9 8	
30 Hand } Beeſhtys		each	9 —	
30 Bullocks } Beeſhtys		each	8 —	
2 Sickleagurs		each	5 —	2 8
43 Harrymen or Sweepers		each	3 —	2 —
For the Corps of Sepoys.				
Armourers.				
1 Meſtry			10 —	5 —
3 Armourers		each	5 —	2 —
Bhildars.				
1 Meſtry			5 —	3 —
1 Mate			4 —	2 —
15 Bhildars		each	3 —	2 —
Cooleys.				
1 Meſtry			5 —	3 —
1 Mate			4 —	2 —
20 Cooleys		each	3 —	2 —
Beeſhtys.				
1 Meſtry			10 —	
1 Mate			9 8	
30 Hand } Beeſhtys		each	9 —	
30 Bullocks } Beeſhtys		each	8 —	
2 Sickleagurs		each	5 —	2 8
43 Harrymen or Sweepers		each	3 —	2 —

N. B. The additional Number of Beeſhtys and Sweepers to the Firſt Battalion of Infantry is on Account of the Colonel and Staff of the Brigade. April 13, 1770.

TERMS of the CONTRACT for Victualing the Company's Troops; for providing the Army with Draught, Beefhty, and Carriage Bullocks; and for feeding their Elephants and Camels.

For Victualing the Troops. Auguft 1ft 1766, and June 11th 1767.		Pounds of Beef or Mutton.	Pounds of Bread, or Seers of Rice.		Drams of good Batavia Arrack, at 4 Drams a Gallon.	Seers of Firewood.	Suttaes of Salt.	Pots to a Mefs.	Pans to a Mefs.
When in Garrifon, Cantonments, or Quarters	For ½ Batta One Day	—	—	—	2	—	—	—	—
	For ¾ Batta One Day	1	1	1	—	2	1	2	2
When in the Field	For full Batta every Day	1	1	1	2	2	1	2	2

For providing and feeding Cattle. Auguft 1, 1766. June 11, 1767.	Per Month. For a Draught Bullock.			For a Beefhty and Carriage Bullock.			For feeding each Elephant.			For feeding each Camel.		
Within the Provinces	6	8	—	4	5	4	60	—	—	30	—	—
Beyond the Provinces	8	5	4	5	8	10	60	—	—	30	—	—

TERMS of the CONTRACT with the Surgeons of the Army for Victualing the Sick in the Hofpital. December 14 1766.

		Per Month. From the Company.	From the Contractors.	From the Soldiers.	From the Sepoys.
When in Garrifon, Cantonments, or Quarters, on Half Batta	For Common Diftempers	10	5	3	—
	For Venereal Cafes	6	5	4	—
When in the Field on Full Batta	For Common Diftempers	11	10	—	—
	For Venereal Cafes	4	10	4	—
When either in Garrifon, Cantonment, or the Field	Per Month	—	—	—	1

N. B. Whilſt Troops are in the Field, Soldiers, who by common Diſtempers or Wounds are ſent to the Hoſpital, have their full Pay accounted for to them, without Deduction, after they are diſcharged. December 14 1766.

The Emoluments ariſing from the Brigade Hoſpital are divided Monthly into Two Parts; the Surgeon Major ſhares One Half, the Remainder is diſtributed in equal Portions among the other Surgeons and Aſſiſtants of the Brigade. December 13 1768.

The Overplus of Stoppages from the Sick Sepoys, after all Expences are defrayed, are to be carried to Account of the General Brigade Hoſpital; and the Surgeons and Surgeons Aſſiſtants of Sepoys are to ſhare in the Emoluments of the Hoſpital the ſame as the Surgeons of Infantry. 25 May 1770.

No Sepoy Hoſpital for any Detachment is to be formed for leſs than Half the Corps; i. e. Three Battalions. 8 Auguſt 1770.

OFF RECKONINGS.

At the Expiration of every Year, the Paymaſter General accounts with the Agents for cloathing the Troops, for the Annual Off Reckonings of all the Forces, except the Cavalry and Artillery, who ſeverally ſhare their own. A Committee of Field Officers then examines the Paymaſters and Agents Accounts.—The Balance ariſing from this Fund is divided into Shares of 1500 Current Rupees each, which are paid to all the Field Officers of Infantry and Sepoys, and as far down among the eldeſt Captains of thoſe Corps as they will go—whatever Surplus remains, leſs than 1500 Current Rupees, is carried to Account of the following Year. The Officers of Artillery ſhare the Balance ariſing from the Off Reckonings of the Laſcars. 22 July 1766, and 5 September 1768.

FEES for COMMISSIONS paid to the Secretary of the Council.

	Sun^{t} Rupees
For a Brigadier General's Commiſſion	—
— Colonel's D°	300
— Lieutenant Colonel's D°	200
— Major's D°	100
— Captains D°	70
— Captain Lieutenant's D°	60

	Sun^{t} Rupees.
For a Lieutenant's Commiſſion	30
— Enſign's D°	25
— Lieutenant Fireworker's D°	
— Cornet's D°	
— Adjutant's D°	
— Quarter Maſter's D°	

PAY of BUJEROWS and BOATS hired for the Company's Service. 9th July 1772.

Boats.	Oars.	Hire per Day.	Hire per Month of 30 Days.
Bujerows	8	2 — —	60 — —
	10	2 8 —	75 — —
	12	3 8 —	105 — —
	14	5 — —	150 — —
	16	6 — —	180 — —
	18	6 8 —	195 — —
	20	7 — —	210 — —
	22	7 8 —	225 — —
	24	8 — —	240 — —
	26	8 10 8	260 — —
Burs	10	1 12 —	52 8 —
Woolacks	4	1 — —	30 — —
	6	1 4 —	37 8 —
	8	1 8 —	45 — —

N. B. Should there be Occaſion to hire Boats of Burthen of a different Size, the following is the uſual and ſtated Price of them. In the Hire of Mutivas, Burs, Patelas, Woolacks, or Culvars, and every other kind of Common Boat, 3 Rupees per 100 Maund is allowed per Month for the Tonnage of the Boat, 3 Rupees per Month for the Pay of each Danay, and 4 Rupees per Month for the Pay of the Manjee.

Owners of Bujerows and Boats, hired by the Company, are themſelves to be at the Expence of all Repairs done to them. Whenever the Company's Commiſſaries of Boats are neceſſitated to repair them on Service, they are directed to tender the Bills for ſuch incidental Charges to the Owners, and not to bring them to Account of the Company. 5th April 1769.

REGULATIONS of BUJEROWS and BOATS to be employed for tranſporting a Brigade.

Oars. Tonnage.		Bujerows.	From 500 to 400 Maunds each. For European Soldiers and Stores.	From 200 to 250 Maunds each. Cook	Baggage.
From 20 to 16. To Field Officers.					
To Colonels	each	3	1	1	6
Lieutenant Colonels	each	2	1	1	4
Majors	each	1	1	1	3
To other Officers.					
From 16 to 12. To Captains	each	1	1	1	2
Every Two Subalterns		1	1	1	2
Every Three Cadets or Conductors		1	1	1	1
Chaplains	each	1	1	1	2
Brigade Majors	each	1	1	1	2
Aid du Camps	each	1	1	1	2
Paymaſters	each	1	1	1	2
Commiſſaries	each	1	1	1	2
One Deputy Paymaſter, and One Deputy Commiſſary		1	1	1	2
Surgeons	each	1	1	1	2
Every Two Surgeons Aſſiſtants		1	1	1	2

Oars. Tonnage.		Bujerows.	From 500 to 400 Maunds each. For Europeans, Soldiers, and Stores.	From 200 to 250 Maunds each. Cook.	Baggage.
From 16 to 12. To other Officers.					
To Adjutants	each	1	1	1	1
Quarter Maſters.		1	1	1	1
To a Company of Artillery.					
For the Company		1	8	1	1
Quarter Maſter's Stores		1	2	1	1
Guns and Tumbrils		1	13	1	1
Magazine		1	3	1	1
Additional Stores		1	3	1	1
Spare		1	5	1	1
For a Battalion of Infantry.					
For the Grenadier Company		1	8	1	1
A Battalion Company		1	4	1	1
Quarter Maſter's Stores		1	5	1	1
Hoſpital		1	5	1	1
Spare		1	5	1	1

EXPENCES of BOATS and BUJEROWS for One Brigade.

N.B.	BOATS.	Rate per Month in Sunat Rupees.	Per Month in Sunat Rupees.	Total Amount per Month.
73	Bujerows on a Medium - - - - - - - - - each	160	11 680	25 420
144	Large Boats ditto - - - - - - - - - each	65	9 360	
140	Small —— ditto - - - - - - - - - each	30	4 200	
6	Dacca Culwars - - - - - - - - - each	30	180	
	Of the above, the following are to be kept conſtantly in Pay, at the under-mentioned Rates.			
63	Bujerows, at - - - - - - - - - each	160	10 080	21 060
120	Large Boats, ditto - - - - - - - - - each	65	7 800	
100	Small ditto, ditto - - - - - - - - - each	30	3 000	
6	Dacca Culwars - - - - - - - - - each	30	180	

LORD CLIVE'S DONATION.

A Legacy of Seventy thouſand Pounds was bequeathed by *Meer Jaffier Aly Chan*, Nawab of *Bengal*, in 1765, to *Lord Clive*, and paid by his Lordſhip, in the Year 1766, into the Company's Treaſury at *Fort William*, to run at Intereſt at the Rate of Eight per Cent. as an Annual Fund for the Support of European Officers and Soldiers, who may be diſabled or decayed in the Company's Service in *Bengal*, and for the Widows of Officers and Soldiers who may die on Service there. 8th June 1766.

The Company extended this Donative afterwards to the Benefit of all invalided, diſabled, or ſuperannuated Officers and Soldiers, and the Widows of ſuch Officers and Soldiers as may die in their Service in any of their Settlements in the *Eaſt Indies*, purſuant to an Agreement ſtipulated between them and *Lord Clive* in the Year 1770, by which the former Eſtabliſhment of Shares was altered to the preſent Moieties or Proportions ſpecified, as follows. 23d July 1771.

Penſion.	Per Day.	Per Annum.	Penſion.	Per Day.	Per Annum.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
To a Colonel not poſſeſſed of the Value of £. 4,000, his Half Pay, or - - - - - - -	— 12 6	228 2 6	Captain of Artillery ditto £. 2,000, ditto - - -	— 5 10	106 9 2
To a Lieutenant Colonel ditto £. 3,000, ditto - -	— 10 —	182 10 —	Captain of Infantry ditto £. 2,000, ditto - - -	— 5 —	91 5 —
To a Major ditto £. 2,500, ditto - - - -	— 7 6	136 17 6	To a Captain Lieutenant of Cavalry not poſſeſſed of the Value of £. his Half Pay, or - - - -	— — —	— — —
To a Captain of Cavalry not poſſeſſed of the Value of £. 2,000, his Half Pay, or - - - - -	— 7 9	141 8 9	Captain Lieutenant of Artillery, ditto, ditto. £. ditto, ditto - - - - - -	— 3 9	68 8 9

Penſion.	Per Day. £.	s.	d.	Per Annum. £.	s.	d.
Captain Lieutenant of Infantry ditto, ditto £. ditto, ditto	—	—	—	—	—	—
To a Lieutenant of Cavalry not poſſeſſed of £. 1,000, his Half Pay, or	—	4	7½	84	8	2
Lieutenant of Artillery ditto £. 1,000, ditto, ditto	—	2	11	53	2	7½
Lieutenant of Infantry ditto £. 1,000, ditto	—	2	6	45	12	6
To Two Lieutenants of Artillery not poſſeſſed of the Value of £. ditto	—	2	6	45	12	6
To a Cornet of Cavalry not poſſeſſed of the Value of £. 750, his Half Pay, or	—	4	—	73	—	—
To a Lieutenant Fireworker of Artillery not poſſeſſed of £. 750, his Half Pay, or	—	2	6	45	12	6
To an Enſign not poſſeſſed of the Value of £. 750, his Half Pay, or	—	2	—	36	10	—

Penſion.	Per Day. £.	s.	d.	Per Annum. £.	s.	d.
To a Quarter Maſter of Cavalry ditto, £. his Half Pay, or	—	—	—	—	—	—
To a Quarter Maſter ditto £. 1,000, ditto	—	2	6	45	12	6
To an Adjutant ditto £. 1,000, ditto	—	2	6	45	12	6
To a Chaplain ditto £. 2,000, ditto	—	5	—	91	5	—
To a Surgeon ditto £. 2,000, ditto, ditto	—	5	—	91	5	—
To a Surgeon's Aſſiſtant ditto £. 1,000, his Half Pay, or	—	2	6	45	12	6
To a Serjeant of Cavalry	—	—	—	—	—	—
To a Serjeant of Artillery	—	—	9	13	13	9
If deprived of a Limb	—	1	—	18	5	—
To a Matroſs	—	—	6	9	2	6
If deprived of a Limb	—	—	9	13	13	9
To every other Non-commiſſioned Officer and Soldier	—	—	4¾	7	4	5¾

Beſides the Troops above ſpecified, forming Three complete Brigades, there are other independant Corps employed on ſeparate Services, differing in ſome Reſpects from the reſt in their Inſtitution; and as they can be increaſed or diminiſhed according to the Exigencies of Service, without in the leaſt affecting the Brigades, they are not properly reckoned as Part of the regular Eſtabliſhment. The Detail of them is as follows:

ARTILLERY.

The whole Battalion of Artillery is already ſaid to contain Five Companies. Three of thoſe Companies are aſſigned to the Three Brigades; One of the remaining is appointed to do Duty in *Fort William*, the other at the Redoubts on the River near *Fulta*. In every Reſpect they are on the ſame Eſtabliſhment as the Brigade Companies, except that no Laſcars are allowed to the Quarter Maſters of the Two latter Companies; inſtead of being under their Direction, the ſame Number of Laſcars is employed in the Laboratory, and other Services of the Garriſon of *Fort William*, under the Military Storekeeper. 27 February 1770.

INVALIDS.

When Non-commiſſioned Officers or Soldiers are diſabled, they are ſent, Part to *Fort William*, Part to the Fortreſs of *Allahabad:* They form Two Companies, on the ſame Eſtabliſhment, as to Pay, &c. as the Infantry, but ſometimes more ſometimes leſs in Number, according to the Accidents which happen. They are each under Command of a Captain, and ſuch Subalterns as may be infirm or otherwiſe incapacitated for actual Service.

Corps and Rank.	Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month.	Gratuity per Month.	Batta per Day.	Batta per Month.	Shares in the Commission on the Revenues.	Allowances per Month.	Allowances per Annum.	Extra Allowances, and Remarks.
European Cavalry, the Governor's Guard										15 February 1767, and 7 July 1770.
1 Troop, consisting of										The Cornet or Officer commanding this Troop is allowed Batta, according to his Rank in the Army;—he has also his Horses purchased for him, and is allowed,
1 Subaltern	1	99 13 7	1	24	2	1	1	1	60	For feeding Two Horses for himself, and
									780	For feeding the 26 Horses of his Troop, at 30 Rupees per Month for each Horse.
2 Serjeants each	1	29 10 1	1	16	1	1	10	1	1	In lieu of receiving their Batta in Money they are dieted the same as in the Infantry.
2 Corporals each	1	23 9 1	1	7	1	1	10	1	1	
2 Trumpets each	1	23 9 1	1	7	1	1	10	1	1	
20 Private each	1	16 7 6	1	5	1	1	10	1	1	
Non Effective.										
1 Serjeant Major	1	1	1	1	1	1	1	20		
1 Quarter-master General	1	1	1	1	1	1	1	20		
1 Pay Serjeant	1	1	1	1	1	1	1	10		
1 Rough Rider	1	1	1	1	1	1	1	20		
1 Sadler	1	1	1	1	1	1	1	20		
1 Farrier	1	1	1	1	1	1	1	20		
Engineers.										
1 Lieutenant Colonel	8	1	1	1	20	1	1 $\frac{1}{10}$	1	4000	For a Table.
1 Major	6	1	1	1	15	1	1	1		
Captains each	4	1	1	36	6	1	1	1		
Lieutenants each	2	1	1	24	4	1	1	1		
Ensigns each	1 10	1	1	12	3	1	1	1		
1 Military Architect, with Pay, Batta, and Gratuity, according to his Rank; and also	1	1	1	1	1	1	1	300		

Corps and Rank.	Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month.	Gratuity per Month.	Batta per Day.	Batta per Month.	Shares in the Commission on the Revenues.	Allowances per Month.	Allowances per Annum.	Extra Allowances, and Remarks.
Pioneers to be raiſed occaſionally, and commanded by the Officers of Engineers.	-	-	-	-	-	-	-	-	-	8th July 1770.
4 Serjeants - - - - - each	1	24	4	1	1	10	1	1	1	In lieu of receiving their Batta in Money they are dieted the ſame as in the Infantry.
4 Corporals - - - - - each	1	20	3	1	1	10	1	1	1	
10 Miners - - - - - each	1	20	3	1	1	10	1	1	1	
20 Sappers - - - - - each	1	17	2	1	1	10	1	1	1	
4 Drums and Fifes - - - - each	1	17	2	1	1	10	1	1	1	
60 Pioneers - - - - - each	1	12	2	1	1	10	1	1	1	

Corps and Rank.	Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month.	Gratuity per Month.	Batta per Day.	Batta per Month.	Allowances per Day.	Allowances per Month.	Extra Allowances, and Remarks.
Staff of the Pioneers.									
1 Adjutant and Quarter-maſter } One Perſon - - -	2	1	1	1	4	1	1	30 20 — Sircar 25 — Stationary 1 Candle per Night	For a Horſe while in the Field only. 20 July 1770. 8 July 1770.
1 Serjeant Major - - - - -	1	1	1	1	1	1	1	20	
1 Quarter-maſter Serjeant - - -	1	1	1	1	1	1	1	20	
1 Pay Serjeant - - - - -	1	1	1	1	1	1	1	7	
Surveyors.									21ſt July 1768, and 22d July 1770.
1 Surveyor General, Pay and Batta according to his Rank, the Allowances as a Captain Surveyor; and alſo -	-	-	-	-	-	-	-	300	But does not then draw the Allowance of 150 Rupees per Month, as a Captain Surveyor.

D.	If a Captain						4	—	—	36	6	—	150	The Batta of One Rupee per Day to the Draughtſman is allowed him only when on actual Service.
1	Draughtſman						—	60	—	—	1	—	—	
1	Interpreter						—	15	—	—	—	—	—	
1	Moonſhee						—	15	—	—	—	—	—	
1	Bujerow						—	—	—	—	1	—	150	Only when employed on the Survey of Rivers.
1	Woolack						—	—	—	—	—	—	30	
4	Pulwars						—	—	—	—	—	—	60	
	For carrying Tents						—	—	—	—	—	—	30	
4	Hircarahs					each								
1	Head Cooley	To carry Inſtruments.												
20	Coolies													
2	Beeſhtys					each								
1	Tindal						—	8	8 a's	—	—	4	—	No Surveyor to have more than 1 Tindal and 6 Laſcars, who are to be ſupplied from the Eſtabliſhment of *Fort William*.
6	Laſcars					each	—	5	4	—	—	2	—	
	If a Lieutenant						2	—	—	24	4	—	—	100
	Enſign						1 10	—	—	12	3	—	—	
1	Moonſhee						—	15	—	—	—	—	—	A Subaltern is not allowed a Draughtſman but by particular Order.
1	Interpreter						—	15	—	—	—	—	—	
1	Bujerow						—	—	—	—	—	—	105	Only when employed on the Survey of Rivers.
1	Woolack						—	—	—	—	—	—	30	
4	Pulwars						—	—	—	—	—	—	60	
	For carrying Tents						—	—	—	—	—	—	30	
4	Hircarahs													
1	Head Cooley													
20	Coolies													
2	Beeſhtys													
1	Tindal						—	8	8	—	—	4	—	
6	Laſcars						—	5	4	—	—	2	—	
2	Non-commiſſioned Officers, who have Pay according to their Military Rank, and when on actual Service they have in lieu of Batta						—	—	—	—	—	—	1	The Non-commiſſioned Officers employed under the Surveyors are not to exceed Two in Number, without Permiſſion firſt obtained.

N. B. All Surveyors are to indent to the neareſt Factory for what Stationary they may require. 22d July 1770.

No Inſtruments are to be purchaſed by them, nor any contingent Charges whatever allowed, unleſs their Bills are firſt ſigned by the Governor or Commander in Chief under the Preſidency. 22d July 1770.

No Perſons are to be employed on any Inland Survey, except thoſe actually in the Service. 22d July 1770.

INDEPENDANT SEPOYS.

The whole Body of Sepoys conſiſts of 30 Battalions; 18 whereof are ſtationed to the Brigades; 3 of the Remainder are exactly on the ſame Eſtabliſhment as thoſe in the Brigades; the other 9 are called Pergunnah Battalions, as being employed in the Collection of the Revenue, and are diſtinguiſhed in ſome Reſpects from the reſt.

In Number the Pergunnahs are the ſame with the Brigade Battalions, except that they have only 3 Subalterns each, of the Rank of Lieutenants, and no Enſigns. — In Appointments it is they chiefly differ. — No Half Batta in Quarters is granted to the Subalterns or Serjeants belonging to the Pergunnah Battalions ſtationed at *Chittagong*, the Preſidency, *Midnapore*,

Midnapore, Burdwan, or the City; but they have Full Batta when in the Field.—To the Black Officers and Sepoys of the ſame Battalions no Batta at all, either in the Field or Quarters, is ever allowed.

The Three Pergunnah Battalions, employed in *Bahar*, are more advantageouſly provided for. They receive Half Batta in Quarters, and Full Batta on Command, equally with the Brigade Battalions; but why a Preference is given to them over the other Pergunnah Troops, no Reaſon is aſſigned.

Corps and Rank.	Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month.	Gratuity per Month.	Batta per Day.	Batta per Month.	Shares in the Commiſſion on the Revenues.	Allowances per Day.	Allowances per Month.	Extra Allowances, and Remarks.
Pergunnah Sepoys conſiſt in all of										4th May 1770.
9 Battalions diſtributed as follows:										
3 At Moorſhedabad										
3 — Patna										
1 — Chittagong										
1 — Midnapore										
1 — Burdwan										
1 Lieutenant Colonel at Burdwan	8				20					Field Officers commanding Diviſions of Pergunnah Sepoys are not allowed the Batta of their next ſuperior Officer while they command in Quarters, but Half Batta only according to their Rank. When in the Field they draw their Full Batta. 13th July 1770.
1 Major at Moorſhedabad	6				15					
1 Major at Patna	6				15					Their Allowances for a Monſhee and a Sircar are the ſame as in the Brigades.
Each Battalion conſiſts of										
1 Captain	4			36	6			1	60	For Iron, Steel, and Charcoal, but only when the Battalion is detached; at other Times theſe Articles are ſupplied from the Quarter Maſter's Stores. 19th July 1770.
										Captains of Pergunnah Sepoys receive Half Batta in lieu of Off-reckonings. 13th July 1770.
3 Lieutenants each	2			24	4			2		
1 Serjeant Major each		20	4			10			20	In lieu of Batta they are dieted in the Field the ſame as the Infantry. In Quarters they are not allowed *any* Batta at all.
4 Serjeants each		20	4			10				
2 Drums		14	3			10				

1	Commandant who ranks as a Subedar					120	6						Divided into the same Number of Companies as the Brigade Battalions, and subject to the same Regulations in *recruiting*, paying, and discharging.
10	Subedars					60	6						
1	Of the Subedars acting as Adjutant											16	
30	Jemmatdars				each	16	2	8					
10	Colourmen rank as Havildars					10		10	8				
40	Havildars				each	10		10	8				
40	Naicks				each	8		10	8				
10	Trumpets				each	6		5	4				
30	Tom Toms				each	6		5	4				
700	Sepoys				each	6		5	4				
	Non Effective to each Battalion:												
1	Writer					20							
1	Linguist					20							
3	Doctors					10							
10	Sircars					10							
1	Head Armourer					10							
3	Inferior Armourers					8							
10	Watermen					6		5	4				

	CORPS and RANK.	Pay per Day.	Gratuity per Month.	Batta per Day.	Allowances per Month.	Extra Allowances, and Remarks.
	Staff of the Pergunnahs.					7th July 1770.
At the Presidency.	1 Adjutant and Quarter Master, One Person	2	—	—	40	For a Writer.
					25	Stationary.
					—	1 Candle per Night.
	1 Deputy Paymaster	2	—	—	208	For Sircars, Shroffs, and Hircarahs.
	1 Deputy Commissary	2	—	—	100	For Sircars, Writers and Stationary.
At Moorshedabad.	1 Adjutant and Quarter Master, One Person	2	—	—	40	For a Writer.
					25	Stationary.
					—	1 Candle per Night.
	1 Paymaster	4	—	—	—	For Sircars and Shroffs. Writer. Stationary.
	1 Commissary	4	—	—	180	For Sircars, Writers, and Stationary.

CORPS and RANK.	Pay per Day.	Gratuity per Month.	Batta per Day.	Allowances per Month.	Extra Allowances, and Remarks.
At Burdwan. 1 Paymaſter.	4				For Sircars and Shroffs. Writer. Stationary.
At Midnapore. 1 Paymaſter	4				For Sircars and Shroffs. Writer. Stationary.
At Dacca. 1 Paymaſter	4				For Sircars and Shroffs. Writer. Stationary.
At Chittagong. 1 Paymaſter	4				For Sircars and Shroffs. Writer. Stationary.
At Patna. 1 Adjutant and Quarter Maſter, One Perſon	2	1	4	30 40 25	For a Horſe, but only during the Time he is in the Field. 20th July 1770. For a Writer. Stationary. 1 Candle per Night.

N. B. The Paymaſter of the Factory is to pay the Pergunnah Sepoys. 7 July 1770.

The Civil Surgeons at theſe Stations are to attend the ſick Officers and Serjeants—No extra Pay is to be allowed them for that Employ, but the Company's Allowance for each ſick Perſon in the Hoſpital is to be made to them. 7 July 1770.

CORPS and RANK.	Pay per Day.	Pay per Month.	Stoppages for Cloathing per Month.	Gratuity per Month.	Batta per Day.	Batta per Month.	Allowances per Day.	Allowances per Month.	Extra Allowances, and Remarks.
Garrison of *Fort William.*									
1 Fort Major	4	1	1	1	6	1	1	180	For 4 Writers.
								60	2 Horſes.
								120	Stationary.
								50	Candles.
								15	1 Sircar.
1 Fort Adjutant	2	1	1	1	4	1	1	40	For a Writer.
								30	A Horſe.
								30	Stationary.
								20	Candles.
1 Barrack Maſter	4	1	1	1	6	1	1		
2 Aide de Camps to the Governor each	4	1	1	1	6	1	1	60	For 2 Horſes.
1 Paymaſter	4	1	1	1	1	90	1	90	For Houſe Rent.
								160	Sircars and Writers.
1 Commiſſary	4	1	1	1	1	90	1	90	For Houſe Rent.
								140	Sircars, Writers, &c.
1 Serjeant Major	1	20	4	1	1	10	1	20	
1 Corporal	1	14	3	1	1	10	1	14	
1 Barrack Maſter Serjeant	1	20	4	1	1	10	1	20	
1 D° Corporal	1	14	3	1	1	10	1	14	
1 Drill Serjeant	1	20	4	1	1	10	1	14	
1 Drill Corporal	1	14	3	1	1	10	1	14	N. B. In lieu of Batta they are dieted the ſame as the Infantry.
1 Key Serjeant	1	20	4	1	1	10	1	20	
4 Port Serjeants each	1	20	4	1	1	10	1	20	They are alſo under Stoppages for Cloathing, and cloathed by the Agent
2 Pay Serjeants each	1	20	4	1	1	10	1	7	the ſame as the reſt of the Troops.
1 Drum Major	1	14	3	1	1	10	1	5	
6 Drummers each	1	14	3	1	1	10	1	1	
2 Fifes each	1	14	3	1	1	10	1	1	
2 Camp Colourmen each	1	10	2	1	1	10	1	6	

N. B. The Pay and Appointments of every Kind to the Fort Major, Fort Adjutant, and all other Public or Staff Officers, as well as Allowances of every Kind to the Serjeant Major, Quarter Maſter, Port, and all other Serjeants and inferior Perſons belonging to the Garriſon, are to be drawn for in One Bill by the Fort Major, or in his Abſence by the Fort Adjutant, who is to be careful in inſerting every Man's Name, and the Poſt which he holds, with every Sort of Allowance he may be entitled to. July 11 1770.

General Orders to Paymaſters.

Europeans.

The Pay of the Officers, as well as of the Private Men, of the European Battalion, *July* 11th 1770. ſhall be drawn in the Abſtract of their reſpective Companies, and not ſeparately by Bill, as has been practiſed.

The Supernumerary Serjeants and Corporals in the Service, till they are appointed to Vacancies, ſhall not be included in any D° 13th 1770. Company, but ſhall be drawn for ſeparately by the Commanding Officer, wherever they are, or at the Foot of the Rolls of the Company in which they do Duty.

Every Man's Name who dies or deſerts D° 13th 1770. ſhall be noted at the Foot of the Pay Rolls, with the Day on which it happened.

It is to be obſerved, That every Soldier, whether of Infantry, Cavalry, or Artillery, who dies on or before the Fifteenth Day of the Month, ſhall be ſtruck off the Pay Rolls D° 11th 1770. at the End of the Month, but if he dies after the Fifteenth, he ſhall be continued on the Pay Rolls for the next Month; only when a Man deſerts, no further Pay ſhall be drawn for him on any Account.

In future all Officers ſhall draw their Pay, and Batta, and every Demand they may have on the Military Paymaſter, as ſoon as D° 11th 1770. it becomes due: And the Paymaſters are directed not to diſburſe any Arrears of Pay or Batta, of above Two Months ſtanding, without their being counterſigned by the Commanding Officer of the Brigade.

All Officers who may be abſent on Furlough, in future, ſhall draw their Pay from D° 11th 1770. the Paymaſters of their reſpective Brigades; if detached, then from the Paymaſter of ſuch Detachment.

The Paymaſter of the Brigades ſhall re- D° 11th 1770. gularly tranſmit to the Commander in Chief a Copy of the Diſburſements of their reſpective Brigades Monthly.

The Paymaſters of all ſubordinate Settlements, as well as of the Army, and Detachments in the Field, are ſtrictly enjoined to tranſmit, without fail, the Pay Rolls of the Military, paid by them, to the Military Paymaſter General in *Calcutta*, alſo the Pay Rolls of the Sepoys in the ſame Manner.—This to be done regularly, as ſoon as poſſible, at the End of every Month.

It is to be obſerved, That the Paymaſters of Subordinates, as well as of the Army and Detachments aforeſaid, ſhall pay only D° 11th 1770. the Neat Pay to the Military and Sepoys. All the Off-reckonings of the Military and Sepoys ſhall be paid to the Military Paymaſter General at *Calcutta*, and to remain in his Hands till called for by the Agent for making the Cloathing.

Sepoys.

The Pay of European Commiſſioned and *July* 11th 1770. Non-commiſſioned Officers, belonging to the Sepoy Battalions, ſhall be drawn for in One Bill, by the Commanding Officer of the ſeveral Battalions reſpectively.

May 4th 1770. All Sepoys are to be drawn for, and paid, on the Spot where they are preſent.

It is to be obſerved as a ſtanding Order, That Captains, commanding Battalions of Sepoys, ſhall tranſmit Pay Rolls to the Pay- *July* 11th 1770. maſter; which, on being certified by the Commiſſary to agree with his Muſter Returns, the Pay is to be iſſued accordingly.

And the Pay of all Abſentees from the Battalion (Detachments excepted) ſuch as Eſcorts, ſmall Parties, Furloughs, and Sick *July* 11th 1770. in the Hoſpital, ſhall be drawn for with the Battalions, that they may be paid on their Return.

If any Sepoy wilfully, or careleſsly, loſes or ſpoils any of his Arms or Accoutrements, Stoppages ſhall be made out of his Pay, in D° 11th 1770. ſuch Monthly Proportions as the Commanding Officer in the Field or Garriſon ſhall think fit; not exceeding Half his Pay, at the following Rates:

	Current Rupees.
For a Muſquet - - -	20.
a Bayonet - - -	2.
a Sling - - - -	1.
a Cartridge Box - -	1.
a Lock - - - -	4.
	Annas.
a Worm - - - -	2.
a Pricker - - -	1.

Batta.

The following Rules ſhall be obſerved by *July* 17th 1770. all Officers when drawing Batta, and no Deviation to be made from them but by particular Order.

All Officers detached on Service to *Patna* or *Mongheer*, from any Station beyond the D° 17th 1770. Provinces, ſhall draw Double Batta, until their Arrival at *Patna*.

All Officers belonging to Troops ſtationed out of the Provinces, when detached on Services into the Provinces, ſhall draw full Batta only; and ſuch Officers as obtain Leave of Abſence from their Station, out of the Provinces, to proceed to *Patna* or *Mongheer*, D° 17th 1770. ſhall receive the ſame Batta, during their Abſence, as the Troops cantoned at thoſe Places are allowed; but they ſhall be allowed to draw the ſame Batta as their Corps without the Provinces, until their Arrival at Patna.

All Officers ſent on Service to any Station In-land, without the Provinces, from the Preſidency, or any Part of *Bengal* or *Bahar*, D° 17th 1770. ſhall commence Double Batta from the Day on which they paſs the Boundaries of theſe Provinces, either at the *Capam Naſſah*, or any other Place; but this ſhall not extend to Officers acting under the Command of another Preſidency.

When any Officer is ſent from the Brigade or Detachment to which he belongs, he ſhall receive Batta, according to the Nature of the Service he is upon, agreeable to the above D° 17th 1770. Regulations; and although the Brigade or Detachment may be employed on Service during his Abſence, his Batta ſhall have no Connection with them, being detached.

All Officers belonging to Brigades, or attached to Pergunnah Sepoys, within the Provinces, ordered on Duty to the Preſi- D° 18th 1770. dency, either for Courts Martial or otherwiſe, ſhall receive full Batta till their Arrival; and the ſame Allowances and Batta as drawn by the Officers doing Duty there, during their Stay.

Detachment.

When a Detachment is made from the *July* 13th 1770. Garriſon, or from the Army in the Field, the Commandant or Commanding Officer ſhall

ſhall acquaint the Paymaſter therewith; and the neceſſary Subſiſtence for ſuch Detachment, when he cannot detach his Deputy, ſhall be paid into the Hands of the Commanding Officer of the Detachment, who ſhall give a Receipt for the Sum, and be accountable to the Paymaſter, on his Return.

Embarkation.

Whenever any Troops are tranſported by Sea from one Place to another, the Captain of the Company's Veſſel ſhall be allowed Two Rupees per Day, for dieting each of the Officers, and Half a Rupee for each Man ſo tranſported.—The Maſters of Country Veſſels are to be paid the ſame Allowance, with the Addition of One Rupee per Day, in Conſideration of Freight for Baggage. *July* 17. 1770.

When they are tranſported in any of His Majeſty's Ships, excluſive of the Allowance of per Day, always paid to the Purſer for the King's Proviſions, the Officers ſhall be allowed per Day, to enable them to lay in freſh Proviſions. D° 17. 1770.

The Surgeons of all Ships, tranſporting European Troops from Place to Place by Sea, ſhall have an Allowance of per Month for each Man, for Attendance and Medicines. D° 17th. 1770.

Inliſting.

Whenever a Man is deſirous of inliſting into the Service, he ſhall be preſented to the Commanding Officer at the Preſidency, or the Commanding Officer at Camp; and if approved, ſuch Approbation muſt be ſignified to the Paymaſter on the Spot, by whom the Man's Name ſhall be entered in a Book to be kept for that Purpoſe; his Name alſo ſhall be entered in the Brigade and Regimental Books; ſetting forth, in different Columns, the Country he is of, his Trade, the Ship he came out in, from what Service, his Age, the Day he entered, and for what Time.—The Bounty Money ſhall be iſſued according to the Term for which he inliſts; viz. for Three Years, Forty Rupees.—Black Drummers and Fifers are to be allowed One Half this Sum, which the Paymaſter ſhall advance on the ſaid Recruit's being entered on the Rolls, and ſigning a Receipt for the ſame; which ſhall be atteſted by the Adjutant or Brigade Major, and theſe ſhall be ſent Monthly to the Town Major, and entered in his Books, counterſigned by himſelf. *July* 18th 1770.

In the ſame Manner ſhall the Recruits from England be enrolled; and their Subſiſtence ſhall commence from the Day of their Arrival, or ſooner in the Month, if it appear they are abſolutely in want of Neceſſaries. D° 19. 1770.

Diſcharging.

Every Non-commiſſioned Officer or Soldier ſhall, a Month before the Expiration of his contracted Time, make a Report thereof to his Captain or Commanding Officer, that he may receive his Diſcharge, or the Bounty Money for re-inliſting; and every Captain or Commanding Officer of a Company, having received ſuch Notice, ſhall report it in Writing to the Commanding Officer of the Troops on the Spot.—The Town Major of *Fort William*, or Commanding Officer at Camp, on Notice given them of any Man being deſirous of renewing his Time, ſhall make out a Certificate, in the ſame Manner as inliſting; and they are to apply to the Brigade Major's Books, or to the Fort Major of *Fort William*, who ſhall ſearch the general Regiſter of the Military, kept by him for that Purpoſe, and ſhall certify whether or no ſuch Man hath ſerved his contracted Time, which will then be ſignified to the Paymaſter as above, who ſhall advance the Bounty according to the Term.

No Officer, either in Camp or Garriſon, ſhall give a Diſcharge; but if any Soldier ſhall requeſt his Diſcharge, having ſerved his contracted Time, ſhall have Permiſſion to proceed to *Fort William*, and there make Application to the Governor for his Diſcharge, when it ſhall always be granted. *July* 19th 1770.

Muſters.

The Commiſſary, or the Paymaſter in his Abſence, ſhall muſter, in the Preſence of the Commanding Officer, or one deputed by him, all the Cavalry, Artillery, Infantry, Sepoys, Artificers, Laſcars, Coolies, and in ſhort all that receive Pay or Batta from the Company, Monthly, if Time and Place will permit, and ſhall note all Caſualties.—One Copy of this Muſter, ſigned by him, ſhall be kept by the Paymaſter, and another be tranſmitted to the Commiſſary General at *Calcutta*.—Theſe Muſters ſhall always be taken as near the End of the Month as poſſible, as they are in ſome Meaſure the Paymaſter's Guide in iſſuing the Pay. D° 20th 1770.

The Bujerows and Boats ſhall be muſtered at the Expiration of every Month, by the Commiſſaries of their reſpective Brigades, and a Report thereof ſhall be made to the Commanding Officers of the Brigades, ſpecifying their Burthen and Number of Oars, as alſo ſuch as are unſerviceable; and the Commanding Officers, on ſuch Report being made to them, ſhall direct others to be furniſhed in lieu thereof; and Duplicates of ſuch Muſters ſhall be tranſmitted by the Commanding Officers to the Commander in Chief. D° 20th 1770.

Muſter Rolls of the Bujerows and Boats, as above mentioned, ſhall be tranſmitted Monthly by the Commiſſaries of Brigades to the Paymaſter General. D° 3d 1770.

Contractor.

In order to prevent Abuſes in the Victualing Branch, the Commiſſary ſhall be furniſhed every Monday Morning with the ſeparate Returns of the real Strength of each Company as victualled. *Feb.* 20th 1770.

The Daily Notes of the Delivery of Proviſions ſhall be ſigned by the Commanding Officer of the Company, who is to be particularly careful that no more be drawn for than are actually on the Spot, and the Number to be mentioned in Words, not in Figures. *July* 20th 1770.

When any Difference ariſes in the Number of Men drawn for, from one Day to another, the Number of that Difference ſhall be mentioned, whether more or leſs. D° 20th 1770.

Suppoſe, for Example,

Thirty Men are drawn for in one Day, leſs than the preceding; in this Caſe it ſhall be mentioned at the Foot of the Victualling Note; thus:

Thirty Men drawn for leſs than Yeſterday;

Viz. Twenty-two detached,
Five ſent to the Hoſpital,
Two dead,
One deſerted.

Again: If more are drawn for than the preceding, ſuppoſe the Number Twenty four, *July* 20th 1770. it ſhall, in like Manner, be ſpecified at the Foot of the Victualling Note:

Twenty four Men drawn for more than Yeſterday;

Viz. Fourteen returned from Detachment,
Five D° — — from the Hoſpital,
Five inliſted.

In ſhort, from whatever Cauſe the Difference ariſes, it ſhall be particularly mentioned; and if no Difference hath happened, D°. it ſhall alſo be inſerted at the Bottom of the Victualling Note.

Difference ſince Yeſterday, none.

Boats.

For the better Regulation of this Service, the following Orders are to be obſerved: One Half of the Boats in conſtant Pay ſhall be ſtationed at *Mongheer*: The other Half *Oct.* 3d 1770. in equal Portions at the Cantonments at *Dynapore* and *Burrampore*.—All Indents for Bujerows and Boats, at the Preſidency, ſhall be ſigned by the Town Major: And all Indents at the Brigades, by the Major of Brigade, and counterſigned by the Commanding Officer.

Theſe Indents muſt ſpecify the Name and Rank of every Officer, with the Number of D°. Men; and Boats ſhall be furniſhed for the latter at the Rate of One Boat for Twelve Men.

The Commiſſary of Boats, or his Deputy, D°. ſhall reſide at *Mongheer*, an Aſſiſtant of *Dynapore*, and One at *Burrampore*.

When Bujerows or Boats ſhall arrive at their Place of Deſtination, the Commiſſary, D°. or his Aſſiſtant, ſhall apply to the Commanding Officer, for his Orders to return or detain them.

All Bujerows and Boats ſhall be numD°. bered, and their Burthen and Number of Oars marked on them.

The Commiſſary of Boats ſhall furniſh a Sircar for every Tranſport exceeding Six D°. Boats, to provide for all Contingencies, as none will be defrayed at the Company's Expence.

The Accounts of the Commiſſary of Boats ſhall be tranſmitted for Payment to the PayD°. maſter General, in One General Statement, at the End of every Month; being firſt counterſigned by the Commander in Chief.

The Commiſſary of the Brigade, from whence any Bujerows or Boats are diſpatched, ſhall ſend a Return of the ſame to *Oct.* 3d the Commiſſary of that Brigade which they 1770. are ordered to join: And the Aſſiſtant to the Commiſſary of Boats, reſiding at the Station from whence they are diſpatched, ſhall make Application to the Commanding Officer, for his Orders regarding the Number of Boats to be indented for, from *Mongheer*, in order to re-place the ſame.

Certificates in Writing, addreſſed to the Commiſſary of Boats for the Time being at *Calcutta*, ſhall be granted to the ſeveral *June* 8th Manjees, of all Bujerows and Boats fur- 1771. niſhed from the Preſidency for the Tranſport of Officers, Troops, or Military Stores, on their being relieved by others, or diſcharged from ſuch Duty, or relieved by the Commanding Officer, Conductor of Stores, or others, to whoſe Charge they were delivered.

Theſe Certificates ſhall ſpecify the Number of Oars, Burthen, and Condition, of ſuch D°. Bujerows or Boats, the Day of the Month, and Name of the Place where diſcharged.

In caſe of any ſuch Bujerows or Boats being damaged or loſt during ſuch Service, they ſhall not fail, by the firſt Opportunity, D°. in giving Intelligence to the aforeſaid Commiſſary of Boats at the Preſidency.

Such Bujerows and Boats ſhall not, on any Pretence whatever, be detained, or emD°. ployed on any other Service, but forthwith diſcharged on their Arrival at the Place of Deſtination, or on being relieved by others: But the Commanding Officers of Brigades may detain them at Pleaſure, in caſe of any Emergency, ſignifying the ſame to the Governor and Commander in Chief.

All Bujerows and Boats of Tranſport, furniſhed from the Preſidency, on their Arrival at any of the Brigades, ſhall be muſtered by the Commiſſary of Brigades, in the Manner already directed.

Tents.

In future, all Indents for Tents, Camp Equipage, &c. are to be made by the Quarter Maſter of the Corps, and counterſigned *April* 13th by the Commanding Officers of Brigades or 1771. Detachments; and no Tents are on any Account to be indented for ſeparately by Individuals.

The Quarter-maſters are to keep regular Books, in which they are to inſert the Number of Tents, ſpecifying to what Service they are delivered; and in their Monthly Return they will remark the Number of D°. Tents which are employed on Service, and with whom.—It is alſo to be obſerved as a ſtanding Order, that no Perſon whatever ſhall detain any Tents belonging to the Company, after they return to Cantonments, or from the Service they may be employed on.

July 23d. 1771. LORD CLIVE's Donation, July 23d 1771.

The Court of Directors having taken into Conſideration the Covenant between the *Eaſt India* Company and the Right honourable Lord *Clive*, for eſtabliſhing a Fund for the Relief of the European Officers and Soldiers, Invalids or ſuperannuated, and the Widows of Officers and Soldiers dying in the Service—Reſolved, That the following Rules and Regulations, founded on the ſaid Deed, and as nearly conformable as the Nature of it will admit to the Regulations for paying the *Chelſea* Penſioners, are proper to be obſerved in tranſacting the Buſineſs of this

this Fund: And that the Paymaſter hereof do govern himſelf thereby in paying ſuch Penſioners as ſhall be aſſigned upon the ſame.

I.

That every petitioning Officer and Soldier ſhall produce a Certificate from the Commanding Officer, of his being an Invalid, and rendered incapable of further Service in *India*, together with an Approbation of ſuch Certificate by the Governor and Council of the Preſidency, where ſuch Officers and Soldiers ſhall have ſerved.

II.

That every Commiſſioned Officer ſhall previouſly make Oath before the Governor and Council; viz. a Colonel, that he or any Perſon in Truſt for him is not poſſeſſed of, or entitled to, real or perſonal Eſtate to the Value of £.4,000.—a Lieutenant Colonel, of £. 3,000.—a Major, of £. 2,500.—a Captain, of £.2,000.—a Lieutenant, of £. 1,000.—and an Enſign, of £. 750.

III.

That all Commiſſioned, Staff, or Warrant Officers, ſhall have Half the ordinary ſtated Pay they enjoyed whilſt in Service.

IV.

That Serjeants belonging to the Artillery ſhall receive Nine Pence per Day, and ſuch as have loſt a Limb, One Shilling per Day: Private Men of the Artillery Sixpence per Day, and ſuch as loſe a Limb, Nine Pence per Day.

V.

That all other Non-commiſſioned Officers and Private Men ſhall have Four Pence Three Farthings per Day.

VI.

That all Officers and Private Men ſhall be entitled from the Time of their reſpective Debarkations for *England*.

VII.

That Commiſſioned Officers ſhall only be paid as their Penſions become due, and ſhall receive them at the Company's Office in *London* only, either in Perſon or by Power of Attorney, Half Yearly, at Midſummer and at Chriſtmas.

VIII.

That Non-commiſſioned Officers and Private Men ſhall, immediately upon Admiſſion, be paid an Advance for the remaining Number of Days of the current Half Year, and, at the Expiration thereof, every ſucceeding Half Year in Advance.

IX.

That Non-commiſſioned Officers and Private Men, reſiding within Twenty-five Miles of *London*, ſhall be paid at the Company's Office in *London*, and not otherwiſe.

X.

That ſuch Non-commiſſioned Officers and Private Men as reſide at a greater Diſtance from *London*, or in *Scotland*, or *Ireland*, be paid (at ſuch Times, by ſuch Perſons, and in ſuch Manner, as the Court of Directors ſhall from Time to Time find convenient) in Perſon, and not otherwiſe.

XI.

That Non-commiſſioned Officers and Private Men ſhall receive, on Admiſſion, a Certificate thereof, ſigned by the Paymaſter of this Fund, containing a Deſcription of ſuch Penſioner, his Age, and other Particulars; which Certificate the Penſioner ſhall exhibit to the Perſons directed to pay them, each Time of Payment; and no Penſion ſhall be paid unleſs this Certificate is produced by the Penſioner.

XII.

That Country Penſioners ſhall receive in Advance, for the firſt Half Year from Midſummer or Chriſtmas next enſuing the Date of his Admiſſion, on producing the above Certificate only to the Perſons appointed to pay them; but immediately after receiving ſuch firſt Half Yearly Payment, every Penſioner ſhall make Two Affidavits of the ſame Tenor and Date, before a Magiſtrate, conformably to the printed Inſtructions he ſhall receive from the Paymaſter of this Fund; One of which Affidavits muſt be tranſmitted to the ſaid Paymaſter in *London*, in ſuch Manner as the Court of Directors ſhall from Time to Time direct; the other muſt be exhibited to the Perſon that ſhall be empowered to pay him, together with the Penſioner's Certificate of Admiſſion: Which Vouchers will entitle ſuch Penſioner to receive again in Advance at the Expiration of Half a Year.—Theſe Affidavits muſt be repeated, and ſent to *London* twice a Year, immediately after Midſummer and Chriſtmas.

XIII.

That no Penſioner ſhall be paid in the Country, unleſs the above-mentioned Affidavits have been timely received by the Paymaſter of this Fund in *London*.

XIV.

That if a Penſioner does not appear to claim his Penſion for Three Half Years, he ſhall be conſidered as dead, and his Name omitted in the Half Yearly Warrant; but if ſuch Penſioner ſhall afterwards appear perſonally at the Company's Office in *London*; or furniſh ſatisfactory Proofs otherwiſe to the Court of Directors of his being alive, he ſhall again be put on the Liſt, and receive all Arrears.

XV.

That Widows of Commiſſioned Officers muſt lay before the Court ſuch Evidence as to them ſhall ſeem reaſonable, that their Huſbands, under whom they derive their Claim, did not die poſſeſſed of real and perſonal Eſtate to the Amount ſpecified in Regulation the 2d, according to their reſpective Ranks in the Service.

XVI.

That Widows of Commiſſioned Officers be paid in Perſon, or by Power of Attorney, at the Company's Office in *London* only.

XVII.

That the Widows of Non-commiſſioned Officers and Private Men ſhall prove their Marriage, to the Satisfaction of the Court of Directors.

XVIII.

That Widows of Non-commiſſioned Officers and Private Men, reſiding within Twenty Miles of *London*, ſhall be paid at the Company's Office in *London* only, and thoſe who live at a greater Diſtance ſhall be paid in the ſame Manner, and upon the ſame Yearly Affidavit, as the Men; and in either Caſe they ſhall receive in Perſon, and not otherwiſe, as in Articles 11 and 12.

XIX.

That the Penſions granted to Widows ſhall continue during their Widowhood, and no longer.

XX.

That the Penſions of Commiſſioned Officers, and their Widows, ſhall be paid neat, and without any Fee or Deduction whatever.

XXI.

That Penſions of ſuch Non-commiſſioned Officers, and their Widows, as receive in Perſon in *London*, ſhall be paid neat, without any Deduction whatever.

XXII.

That ſuch of the Non-commiſſioned Officers and Private Men, and ſuch of their Widows, as are paid in the Country, ſhall each Time allow One Shilling to the Perſon that pays them, for his Trouble.

XXIII.

That in caſe of Inſanity, ſatisfactory Proofs being made thereof to the Court of Directors, the Penſions ſhall be paid to a Churchwarden, in Behalf of the Pariſh, toward the Penſioner's Subſiſtence.

Obſervations on the foregoing Sections, under their reſpective Heads.

In treating of the following Particulars, I ought, and ſhall endeavour, entirely to diſcard the Partiality of a

Soldier

Soldier to his own Profeſſion, and rather conſider myſelf as a Denizen of *Bengal*, deciding from the beſt of that Judgment which Nature, and the Knowledge which Experience has afforded me.

Title.

Lord *Clive*, in the Year 1765, changed the Military Pay from *Arcot* Rupees to *Sunnaut*, for what Reaſon has never been aſſigned; for it could neither be from Frugality, nor a Deſire to ſerve the Army; yet the Soldier ſeldom receives his Subſiſtence in that Specie. The Fluctuation of Exchange often occaſions conſiderable Loſs to the Men, productive of continual Murmurings and Diſcontent. The Troops ſhould be paid in one real, not imaginary, Coin, whereof they know the actual Value; which ought to be ſettled at the ſame Standard throughout the Provinces, much leſs be ſubject to the preſent Annual Variation.

In Conſideration of the economical Syſtem, and various Reſtrictions, eſtabliſhed in 1765, as well as to ſupport the Reputation of their Rank, the Field Officers had other Indulgencies, far ſuperior to the preſent, and then only thought adequate to their Stations. Theſe were afterwards on ſeveral Occaſions very reluctantly yielded, and at length either curtailed, on different Pretexts, or qualified by ſundry Modifications, till they became levelled to the preſent Standard. Reductions of this Kind are abſolutely wrong, unadviſed, and improper, and they leave an indelible Impreſſion of Injuſtice. Hence it is alſo indicated to us, how much Thought and Precaution, and what Regard to the Funds and Reſources of a State, are requiſite in framing pecuniary Regulations, or increaſing Subſidies in any Department; which had ſurely far better never be raiſed, than raiſed only to be diminiſhed. To avoid a preſent, and perhaps ſlight, Inconvenience, is the uſual Plea for ſuch Augmentations, which tend afterwards to very diſagreeable Embarraſſments, if not inſuperable Difficulties. Often had the Council on Record of their Proceedings, particularly in a Letter from the Board to Colonel *Smith*, dated 25th October 1765, and entered in our Public Regiſter the 23d December following, aſſured the Officers, "That they were in general to expect the Reward "of their Services, when they attained the Rank of Ma-"jors; it being their Intention to continue to all the "Field Officers the Advantages they then enjoyed:" As frequently appears, on the ſame Regiſter, the Violation of theſe Promiſes; a Proceeding, in the beſt Conſtruction, highly unbecoming the Dignity of Government. Inclination for the Service muſt be diſcouraged by ſuch Fallacies, and many able Officers loſt to it, by their retiring the Moment they have completed their Views of Intereſt, rather than of Honour. Scarcely one of the Officers now repoſes any Confidence in the Faith of their Governors, and naturally ſuſpects every Order they iſſue, that ſeems to bear the leaſt Semblance of Favour to them, to be inſidious, calculated to ſerve a Turn, and to admit of a ſiniſter Interpretation, whenever they think fit to expound it. The Field Officers are the Body that muſt, in Times of Danger, ſupport the ſupreme Authority, both Civil and Military; certainly, therefore, it is an Advantage to the Service for them to think they are laying the Foundation of an Independancy. Their Allowances appear to me to be the only Channel of Recompence for their Labours. The Genius of *Bengal*, and the generous, not to ſay profuſe, Spirit diffuſed through the Inhabitants of it, obliges every Field Officer, at the Head of a Corps, to diſplay what our Countrymen call old Engliſh Hoſpitality, as much for the Sake of his Importance, as his Popularity. Five Officers of the Brigade are uſually, I may ſay conſtantly, of my Family, beſides occaſional Gueſts, and thoſe frequently of Viſitors, Travellers, &c.; and yet I am not remarkable for being much enamoured of Society, or for convivial Liberality, the leaſt ſo, perhaps, of any in my Rank. Their Allowances, in ſhort, are now ſo circumſcribed, that none of them, under the Degree of a full Colonel, can preſerve Appearances in any tolerable Degree of Credit, and at the ſame Time reſerve a future Competence. The Field Officers thus reduced, in proportion to their Rank, more than any Gentlemen in the Army, the Proſpect of being hereafter able to live comfortably and genteelly, is entirely loſt to their Inferiors.

The Orders concerning the Gratuity are by no Means ſufficiently explicit or concluſive. Whether it be meant to except Warrant Officers on the Staff from that Allowance, or only the Civil Officers employed with the Army, is left undetermined. Paymaſters, Commiſſaries, Surgeons, &c. all claim a Title to it; and yet theſe Perſons have certainly Rank as ſuch only by their Office, though they deny having any Rank at all. Be this however as it may, it is remiſs in the Council to leave any of their Determinations dubious or abſtruſe. By a Reference to the Orders of June 1ſt 1768, I evidently perceive the Gratuity granted by the Directors expreſsly to Commiſſioned Officers, and to them only. Thoſe upon the Staff Line, who have only Warrants, or are Civilians, can aſſert therefore no juſt Pretenſions to it; and thoſe who are in a Military Capacity can receive it only in that Character, and not as being upon the Staff.

Of a Brigade in general.

The Model of Brigades is a happy Contrivance, admirably calculated, by the incorporating foreign with our native Troops, for the Defence of diſtant Provinces. They are each a complete little Army within themſelves: Provided they were ſomewhat ſmaller, no Plan ſince the Roman Legions (to which they bear an intimate Reſemblance) could be preferable to them. A Brigade may be ſaid to be a foreign Legion, compoſed of an European Regiment. Six Battalions of Sepoys, the Auxiliæ, a Troop of Light Cavalry, Equites, aut Turmæ Sociorum, and a Company of Artillery with Field Pieces, Battering Cannon, Cohorns, and other diabolical Engines and Inventions, equivalent ſurely to the Machines of the "Baliſtæ," "Catapultæ," and "Vineæ," the "Scorpio," "Teſtudines" and "Muſ-"culi" of the Ancients.

The Commander and Chief in Council

Receive a very handſome Stipend, but not more conſiderable than is conſiſtent with their Stations.

Staff of the Army, of a Brigade, and of a Regiment.

More Objections, I conceive, might be raiſed to the profuſe Allowances in this Branch, than in any other: I can no otherwiſe account for the peculiar Indulgencies to the Staff, at the Expence of every other Part of the Service, than becauſe they were originally about Commanding Officers, and advanced to their Employments by being Favourites: Some of the Offices, indeed, were purpoſely created for them. It is unqueſtionably requiſite, for the Currency of Buſineſs, that the Staff ſhould have all neceſſary and reaſonable Allowances, but no ſuperfluous ones. Theſe Poſts are uſually Pluralities, and require therefore no exuberant Appointments. Thoſe to a Paymaſter are of this Stamp; and, together with his Perquiſites, are nearly as beneficial as the Command of a Brigade. Standing Deputy Paymaſters, Deputy Commiſſaries, and Deputy Judge Advocates, are particularly uſeleſs, and ſerve only to render the Places of their Principals profitable Sinecures.

The Article of Writers might likewiſe be aboliſhed, I conceive, throughout the Service, without the leaſt Inconvenience or Diſadvantage to it. Staff Officers in Europe are obliged to tranſact the Buſineſs of their

Departments themſelves. It is a Means of rendering themſelves expert in it; and they who are incapable of performing the Duty of ſuch Offices ought not to be introduced to them. The contrary tends only to encourage Indolence, and check Emulation, by preventing People from attempting to qualify themſelves for Staff Employments, or aiming to acquire them by their Ability and Talents. Too high a Rate, alſo, is impoſed for Stationary, and for feeding Horſes; both of which might be reaſonably diminiſhed One-third.

It may not be amiſs in this Place to advance as a Principle, that no Allowances to the Staff, or any other Officer whatever, ſhould be ſupplied in Kind, but be invariably diſburſed in Money. The Company pay more than 100 per Cent. on every Article ſo found, and the Departments are not provided with half ſo good Materials as they can furniſh themſelves with.

Infantry.

Three good ſubſtantial Regiments were formed by Lord *Clive*. Every new Set of Directors, I obſerve, as well as every new Governor and General, on their Acceſſion to Command, ſeem to be fond of Innovations (ſtiled Improvements, till the next Succeſſion) purpoſely, I ſuppoſe, to diſplay their Genius and Talents, fruitful in Reſources. Thus, in 1768, our Three ſtrong Regiments were ſplit into Six weak Battalions, and the Companies reduced from Seventy to Fifty. Nine Companies, thus expanded into Eighteen, required Twice the Number of Non-commiſſioned Officers. Upon the Activity, Steadineſs, Sobriety, and Skill of Serjeants and Corporals, depends in a great Meaſure the Diſcipline and Regularity of every Corps in this Part of the World. Such People are ſcarce in *England*, ſtill ſcarcer in *India*. Their Deficiencies were ſupplied, by Neceſſity, from the Ranks; hence the Companies were further diminiſhed, and the Service almoſt irreparably injured: Previous to any Alteration, a large Proportion of Recruits ought to have been levied. As it is, the Companies are in ſo low a State, that what with the Caſualties of one kind or other, there are ſcarcely ever Platoons of above Fifteen Men not ſick in the Field.

There is a Captain to every Company (for the Field Officers have neither Companies nor Battalions of Sepoys) Two Field Officers, therefore, to each Battalion of Infantry are ſuperfluous.—By reducing their Number the Government might Annually ſave ſeveral thouſand Pounds; and theſe higher Commiſſions, being ſcarcer, would be more deſirable, and more reſpectable too.

Artillery.

Our preſent Commander excels in this Department, and has exerciſed his ſkill in the Diſpoſition of it. Few Objections, I think, can be ſtarted to his Arrangement. The only Parts I diſapprove, are, the confining Two Companies to the Preſidency and Redoubts, whereas all ſhould take the Field in Rotation; and the Exceſs of Allowances to the Captain of Artillery, which, by the Charge of Laſcars, Artificers, and other Workmen, delegated to him, renders his Poſt more lucrative than is conſiſtent with the Equality requiſite to every Service. Too great Indulgencies are alſo allowed to the Inferior Staff, ſuch as Serjeant Major, &c. The Artillery have much greater Pay; and if they have more Trouble than the Infantry (which I own I never perceived) that is ſufficient Compenſation for it. One Field Officer, I think, alſo full enough for this Corps, becauſe each Company has a Captain, and the Field Officer is not confined to any particular Station, but muſt reſide where the Commander in Chief does.

Each ſucceſſive Month produces Indents for large Proportions of ſmall Stores for the Service of the Ordnance, Magazine, Artificers, Yard, &c. which appear to me both exorbitant and unneceſſary; certainly, however, they cannot, I think, be in conſtant Demand. Supplies for every other Branch of the Service are fixed, but to this they are unlimited, with the Diſadvantage too of being furniſhed in Kind: If there be an Obligation to continue them, yet the Monthly Quantity ought unqueſtionably to be reſtricted, the ſame as all other Allowances. Why this cannot be effected, when the Number of Cannon and Quantity of Ammunition to them is determined, I do not eaſily comprehend; but I know the Articles ſo ſupplied contribute more than any other to ſwell the Monthly Diſburſements.

Staff of the Artillery.

Two or Three of theſe Poſts may be pronounced unneceſſary. The Duty of Deputy Commiſſary ſhould be executed by the Conductors, who in reality do all of it at preſent. One Perſon, with the greateſt Eaſe, may perform the Buſineſs of Magazine and Park Serjeant; a Drill Serjeant, while there is a Drill Corporal, is not wanted to ſo ſmall a Corps. For the ſame Reaſon I would reduce the Camp Colourmen to Two.

Sepoys.

The Conſtruction of theſe Light Troops is excellent, yet it may ſtill be advanced nearer to Perfection: Decimal Numbers are of as great Uſe in the Tactic as in Arithmetical Computation, and ſhould be adopted wherever practicable; the Number of Subalterns and Serjeants, reſpectively, ought to be equal to the Number of Companies in a Battalion. Troops ſo correctly diſciplined as our Sepoys, want only to be led on well, to be kept ſteady, and to be reſtrained from firing or ruſhing on precipitately to the Attack or Purſuit: Two thirds of the Jemmidars might then be reduced; for having little to do, they are in general an indolent, diſſolute Crew: Havildars and Naicks, like the Non-commiſſioned Officers of the Regulars, are the great Preſervers of Order and Diſcipline among the Men.

The partial Indulgence of extraordinary Pay to the Sepoy Subalterns, is an invidious Diſtinction. In reality, they have no more Trouble than the Subalterns of a Regiment, nor is it found to be a Stimulative to them to qualify themſelves for their Poſts, by attaining a Knowledge of their Profeſſion, or the Language, one Jot ſooner. In this Point all the Subalterns ſhould be upon a Level.

Both the Command of Sepoy Battalions, and the Subaltern Stations in them, are now conferred entirely by Intereſt; a diſcouraging Practice ſurely! Diſtinguiſhed Gallantry, eminent Ability, or an Acquaintance with the Language, ſhould be the ſole Recommendations to thoſe Preferments; and this is the only Caſe, perhaps, ſo much depending upon it, where mere Priority of Service ought not to be entirely regarded.

If it were only on the Principle of "Divide et impera," the Moormen and Gentoos ſhould be ſeparated into diſtinct Companies: Beſides the obvious Reaſons, other Advantages might reſult from it, by detaching all Muſſulmen, or all Gentoos, into any particular Country, as might be expedient in War, or to conciliate their Affection, by rendering it more ſatisfactory to the Inhabitants in Times of Peace. From the horrid, inconſiderate, and, let me add, cruel, Management of the laſt Embarkation to the Decan, not a Gentoo will ever venture on board a Ship again. On this Plan, Muſſulmen Companies might always be ſelected for Foreign Service, and would go to Sea with very little Perſuaſion and Encouragement; add to this, the Emulation that might be excited between the different Sects in Diſcipline and Courage.

The Uſe of our Fifes and Drums might be introduced among them, I think, with Effect. Their Ears, become habituated to our Muſic, would tune their Feet to our quick Movements and Manœuvres, and teach them to

to run to Arms, and aſſemble at our Signals and Alarms.

The Pay of a Subadar and Jemmatdar are diſproportionate. By reducing the firſt to Forty, and raiſing the other to Twenty, both would be more adequate to their Stations.

A Writer and Interpreter are uſeleſs; for the firſt, the Serjeant Major is paid, and the latter is an Obſtacle to acquiring the Language; Five Sircars are alſo ſufficient for any Battalion; Armourers there is no Occaſion for at all, they never repair the Arms properly; Muſquets ſhould always be ſent to the Artillery Forges for that Purpoſe; if the Armourers are aboliſhed, the Allowance for Iron, Steel, Charcoal, &c. cannot be required.

The Sepoys are paid with great Punctuality at the Expiration of every Month, for the Month they have already ſerved, ſo they earn their Subſiſtence before they get it; neither Pay or Batta is ever advanced them: Thus no Loſs of Money can accrue from Deſertion; their Pay is iſſued to them through their Captain; which, if we conſider the Paymaſter as a Kind of Comptroller, is an improper Channel of Diſburſement, and provided it does not injure the Captain's Authority with his People, ought to be changed; the very Name of Perquiſite from the Company is deteſtable, and ſhould be exterminated from every Rank and Claſs of their Servants: To avoid the Odium as well as Temptation of undue Emoluments, Officers ſhould have no Concern in paying their Troops, Workmen, Artificers, &c. but in lieu of the Advantages (if there be any) partially reſulting from thence to a few, there ſhould be an additional Batta granted to the whole, ſuppoſe One-third more; I will venture to aver, that the Company have not ſaved a Rupee by Reduction of the Batta. Formerly Officers never demanded Quarters for themſelve or Bujerows for their Conveyance, but were content with ſuch Huts or Boats as they firſt found at their own Expence, or took their Chance in all Weathers in Tents. Since that Time, temporary Quarters have been every where, and every Year, built and rebuilt, repaired and refitted; all Sorts of Allowances delivered in Kind, and contingent Accounts vying with each other in Extravagance. There needs not be added, to ſwell this Account, the Donative of Lord *Clive* to the Soldiers and Sepoys, the 16th of June 1766, to appeaſe the Tumults excited by that Reduction, amounting, it is ſaid, to above Three Years additional Batta.

Theſe Corrections once made, all Defects in the Sepoys would then, I think, be removed. I perceive no other Error in their original Inſtitution, or from habitual Cauſes, except ſuch as are in the very Structure and Conformation of their Souls and Bodies; and I know no Art of altering them, unleſs there was a Poſſibility of making them anew.

There is ſeldom Occaſion to ſeek for Means of recruiting Sepoys, ſuch a Concourſe of luſty young Fellows preſent themſelves daily on our Parades for Employment, many of them Ragepoots: When there is a Scarcity of Men, the beſt Method is to ſend truſty Jemmatdars or Havildars into their own Country, with a ſmart new Turban, glaring Sword, laced Coat, and ſome Money; they generally ſucceed; for, as in *England*, their fair Speeches and tinſel Coats attract many Followers: They ſhould always be inſtructed too to get in with the Wenches, for Love brings many more; at other Times Enquiries ſhould be made about their Families; and if there be found ſeveral Sons, Nephews, or Brothers, in them, a clever Fellow ſhould be detached on Purpoſe, who may enliſt them all; for whole Families are to be preferred, whenever you can procure them. I wiſh we could keep Sepoys as eaſily as we get them amongſt us; but recruiting is too frequent; the Rogues deſert in Shoals on changing of Quarters, particularly thoſe of the Country; for which Reaſon, Rueilahs, Jauts, Marrattas, and thoſe from diſtant Provinces, are preferred to the Natives; for the Sake of the Popularity of the Country, Recruits ſhould be raiſed as much as poſſible Abroad; the Army is often, however, a Reſource for an unfortunate Farmer or Tradeſman; they remain with us a few Months, ſave Money, and return again to the Relief of their unhappy Families.

Black Cavalry.

Theſe Troops are at preſent of no further Uſe than to attend the Commander in Chief and Colonels of Brigades, and are too inconſiderable to be of Service in Time of War; for I know by Experience it is impoſſible, from the Vicioufneſs of the Horſes, to diſcipline Cavalry here to any tolerable Degree of Perfection, and caſtrating the Horſes ruins their Spirit: Four Squadrons at leaſt would be indiſpenſable to a Brigade acting againſt an Enemy. Now they are of Diſſervice to the Government, becauſe ſo very expenſive, the Pay of a ſingle Troop exceeding that of a Sepoy Battalion. On the Commencement of a War, the beſt Cavalry of *Indoſtan* may be procured within Six Weeks, either Duraunees, Tartars, Perſians, or Marrattas. The Method is to agree with a Reſſalahdar for the Number propoſed, ſpecifying their Pay, &c. then advance him a few thouſand Rupees upon Security, and in a ſhort Space you have the Number required; and you may afterwards reject as many as you pleaſe. During the laſt War, many of our Black Cavalry were raiſed in this Way, and ſeveral of them out of the very Camp of the Enemy. Regular Payment makes our Service equal to any of the Nawabs; and as they are generally Soldiers of Fortune, like ourſelves, mere "Avanturiers," they fight for us as well as they do for them; "Mais "prenez garde;" "Point d'Argent, par Dieu, Point "de Suiſſe."

Subalterns at preſent command the Three Troops, and enjoy the Emoluments of them, which, together with the Cloathing, is ſaid to amount to little leſs than 20,000 Rupees a Year. The Command ought, undoubtedly, to be transferred to a Captain, all Perquiſites prohibited, and the Off-reckonings thrown into the general Stock, that ſome old Captains may ſhare it, inſtead of one young Subaltern.

Thirty Rupees per Month is a notorious Exceſs for feeding and maintaining each Horſe, with his Sice and Graſs Cutter; Eighteen, upon a favourable Average, would be full enough, or Twenty at moſt, provided the Commanding Officer be obliged to furniſh and repair the Saddles, Bridles, and Mounting: Nay, it is a conſiderable Allowance, when we reflect that it is not to every Horſe a Sice and Graſs Cutter is allotted, but a certain Number only to take Care of the whole: While there is a Vakeel to this Corps, there can be no Buſineſs for a Sircar.

Laſcars

Are the only hard-working People in the Country; they are an exceeding uſeful Body indeed, in every Part of their Buſineſs, but particularly in the Management of the Cannon, which they are almoſt as expert at as our own Matroſſes: The Off-reckonings of the Laſcars ſhould be added, I think, to the General Cloathing Fund of the Brigade, for the Benefit of the elder Captains, as the Artillery Off-reckonings already exceed thoſe of the Infantry.

Ordnance.

Nothing that I know of can be added to this Branch; limiting the Number of Cannon, Stores, and Cattle, to each Brigade, has every Appearance of Regularity and Economy, by aſcertaining both the Quantity and Expence.

Artificers,

Artificers, Bildars, Coolies, &c.

The Pay of all Workmen in the Company's Employ may ſeem too large; but it muſt be conſidered, that they acquire by this Bounty all the choiceſt Artificers in the Provinces; yet whatever their Pay is, it ought at all Events to be fixed, and not left to the Diſcretion of Paymaſters, or Perſons whoſe charge they are under, either to raiſe or reduce.

Contract for Victualling.

The Soldiers are ſerved with wholeſome Proviſions and Spirits at a very moderate Rate; ſo low indeed, that the Contractor can reap little or no Profit from it; but the

Contract for providing and feeding Cattle

Is ſo lucrative, that the Victualling is always annexed to it: From ſuch conſiderable Gains, proved by the handſome Fortunes made by Five different Contractors in as many Years, it ſhould ſeem that the Contract may ſtill admit of ſome Diminution, and ſtill leave a genteel Profit to the Undertaker; yet the Economy of the Company in one reſpect is evidently pernicious: On receiving Charge of the Dewanne, they ſold or gave away all their Elephants; whereas theſe Animals are the beſt and cheapeſt Carriage in the World for an Army, whether the Health and Conveniency of the Troops be conſulted, Elephants always arriving early in Camp with their Tents; or the Security of the Baggage, which being thus infinitely more cloſe and compact, is eaſier covered and protected; or, laſtly, the ſhortening a Line of March, which is no unimportant Conſideration in Preſence of an Enemy: Here then is our weak Side; here Cavalry have a real Advantage over us. There ſhould be no ſuch Thing as a Carriage Bullock in the Army, except for Water; reſtore us our Elephants for our heavy Baggage, and we are irreſiſtible. I can prove by Figures that they are the cheapeſt Conveyance: An Elephant, at 60 Rupees per Month, will carry Seven Marquees, or Fourteen private Tents: A Bullock, at 4 Rupees 5 Annas 4 Pice, will carry only the Walls of a Marquee, or One private Tent; not to mention the Damage done to the Tents in rainy Weather by the falling of the Bullocks, and when they croſs Brooks and Swamps; Accidents which never happen by Elephants: Beſides, I know that an Elephant may be maintained in excellent Order for 50 Rupees per Month. No Exception can avail to their firſt Coſt, or Loſs by Death; they are both immaterial, becauſe the Chief of *Chittagong* can catch an Hundred in a Year for a Trifle: Five-and-forty, or Fifty, would ſuffice for the whole Army.

Hoſpital.

Can there poſſibly be a greater Abſurdity, a Proceeding more inconſiſtent with common Senſe, than ſuffering the Surgeons to victual the Sick by Contract? Whether this may influence unconſcionable and rapacious People to admit Men into the Hoſpital who are not ſick, or but ſlightly ſo, or to detain them longer than neceſſary when they are there, I will not ſay; but I will affirm, we have always a Sick Liſt very diſproportionate in our Numbers, even in this inclement Climate: We will not ſuppoſe a Man of a liberal Profeſſion capable of ſerving the Sick with unwholeſome Food for a pecuniary Motive; ſtill there is a Poſſibility it may be done: Even the ſlighteſt Temptation to undue Advantages ſhould be removed from every Department.

Separate the Employments of Surgeon and Contractor, and the Benefit to the Patient is ſecured.—He will find it in his Diet, in the Regimen allotted to him, in his Wine, and in the Treatment of him.—It will then be for the Surgeon's Credit to have his Patients well ſupplied; that he may be eaſed of Trouble by their ſpeedy Recovery, and ſo have a thin Hoſpital.—The ſame Deſire of ſparing himſelf will induce him alſo to receive no Patients who are not actually diſordered.—For thoſe whoſe Diſtempers are apparent, their Officers will always take Care they are admitted.—Thus our Regiments will become really ſtrong, from being only nominally ſo.—Nothing would continue better to preſerve them ſo, than a convaleſcent Hoſpital.—Many Lives were ſaved by ſuch an Inſtitution in the late War in Germany; many more might be ſo here, by the Imitation of it.

Boats.

The Allowance for Bujerows might be reduced juſt two Degrees, and the Owners be ſtill well paid.—Boats of Burthen are hired as cheap as they well can be.—To confine this Expence within Bounds depends entirely on Commanding Officers of Brigades, who ſhould ſuffer no Bujerows or Boats to be employed, but ſuch as the Service ſtrictly requires.

Cloathing.

Broad Cloth Coats are by far too heavy and cumberſome for the hot Months; they occaſion many Men, during a March, to ſink under their Weight, who would otherwiſe be able to go through it. Bulgar Hide, and Buff Slings for Pouches, have the ſame Inconvenience. The former might be lighter, and yet the Company be no Loſers, though they ſhould ſell a few Bales leſs on that Account; the laſt are eaſily altered; the Manner of Clothing ſaid to be the Pruſſian Method (not that I am ſo fond of every thing Pruſſian as has lately been the Faſhion) ſeems more happily adapted to this Climate.—A light Regimental is delivered to them for the Summer, and a heavy for the Winter Seaſon.—The Firſt of April, and Thirtieth of September, are the beſt Periods for ſuch a Change here; the light Uniform might be made of ſome light Stuff of the Country: No additional Expence would be incurred by ſuch an Alteration; for the Cloathing would then laſt Two Years inſtead of One.—Hats are a moſt abominable Capital; before they have been worn a Month, from Triangles they become Trapeziums; they are no Security to the Head, either againſt Sun or Rain; yet I know not what to ſubſtitute in their Place neither; amongſt the Number of Contrivances for the Purpoſe, during the late War, there were none that thoroughly anſwered the Intention. The high Hats worn in the Age of Queen *Elizabeth* are perhaps the moſt uſeful, as well as ornamental. Another Inconvenience the Troops experience from Europe Cloathing ought not to be unattended to; I mean the extreme Coarſeneſs of the Cloth, and the Scarcity of it. Of late Years the Company have neglected to ſend out Cloth of this Kind ſufficient for common Conſumption, ſo that the Soldiers Cloathing is generally a Year or more in Arrear.

Sepoy Cloathing.

How much more becoming and convenient is the Dreſs of our Sepoys; a ſhort regimental Jacket, White Neemah, White Country Breeches, half way down the Thigh, like the ancient Gallegaſkins, rather tight, and bordered with a figured Binding, of the Colour of the Facing of the Battalion; a Turban, either blue, red, or mottled, ſmartly cocked in the Morratta Faſhion, and decorated with a Plume of Feathers, or Cloth expanded like a ſmall Fan; their Saſhes are the Colour of their Turbans, with their Bayonets fixed in them like a Dagger. Black Officers wear the ſame upper Dreſs, only laced, and their Plumes or Combs ornamented with Gold; their lower Garments are Nankeen Breeches and Stockings

Stockings all in one, like the Huſſars, and light Huſſar Boots.

Fees for Commiſſions

Are too high for a poor Subaltern; to theſe they ſhould be given gratis; from Captains upwards; the Officers, it is true, can pay for them; but it will be better they were leſs expenſive.

European Cavalry

Is too inſignificant to ſay much more about: The Expence of feeding the Horſes ought to be reduced to the ſame Standard propoſed for the Black Cavalry; their non-effective Eſtabliſhment is very diſproportionate to ſo ſmall a Corps.

Engineers and Pioneers.

They ſpeak for themſelves: In Time of War Three or Four, at leaſt, ought to be attached to each Brigade, with a Body of Pioneers, ſelected from each Regiment, to be under their Direction.

Surveyors.

The Art of Surveying is always highly ſerviceable, and the Profeſſors ought to profit of their Talents; the Limits of the Three Provinces are already aſcertained by them, and the interior Parts nearly completed; inſtead of the few we have, I heartily wiſh we had Fifty, that there might not be an Acre of Land belonging to us unmeaſured.

Concluſion.

Notwithſtanding all the Diſburſements to the Army are particularized, as nearly as I could poſſibly aſcertain them, from an Inveſtigation of intricate Accounts, and indeterminate Regulations; from Enquiry, and from an Examination and collating of old orderly Books (to my no ſmall Perplexity and Trouble) yet it muſt not be ſuppoſed they are invariable; ſpite of all Precaution, there are Deviations from them every Month: Of all artificial Fabrics, an Army is perhaps the moſt complicated, and, like other Machines, requires conſtant Attention to keep in Order. No Government can abſolutely preclude Abuſes; if they could, Rules and Ordinances would be unneceſſary; all they can do is to be as circumſpect as poſſible, and correct accidental Irregularities whenever they prevail.

About a Lack and a Half of Rupees is the Monthly Charge of each Brigade (one with another) not ariſing ſolely from the Articles already recited; there are various Contingencies; the principal ones are for Stores ſupplied the grand Magazines of *Allahabad*, *Patna* and *Mongheer*; for Stores furniſhed the Artillery Yards and Laboratories, and to the Quarter Maſters of every Corps, to repair Tents, Arms, and Accoutrements; for Neceſſaries to the Hoſpital, ſuch as Cots, Bedding, Quilts, Doolies, &c. and Expences of the Paymaſters, for the Conveyance and Tranſportation of Treaſure.—Neither the Charges of the Grand Magazine, or Artillery Yard, or Armoury at *Fort William*, nor the Pay of the Independant Corps, are included in this Eſtimate.

APPENDIX.

Never to cut down one Oak, without planting another, is a good old Engliſh Maxim. I hate *Voltaire* and *Bolingbroke* for aiming, the one by Ridicule, the other by Argument, to weaken eſtabliſhed and received Opinions, without ſubſtituting ſomething better in their ſtead; only as good would be Trouble for nothing.—On this Principle, as I have ventured to animadvert on our Military Eſtabliſhment, it is incumbent upon me to offer what, I conceive at leaſt, will render it more complete.

The Army. The Army to be formed into 4 Brigades.

The Staff of the Army to remain the ſame as at preſent.

A Brigade. A Brigade to conſiſt of 1 Regiment of Infantry, 1 Company of Artillery, 4 Battalions of Sepoys, 2 Troops or 4 Squadrons of Cavalry, in Time of War only, and 1 Battalion of Laſcars.

The Staff of a Brigade to be, 1 Brigade Major, 1 Aide de Camp, 1 Chaplain, 1 Paymaſter, and 1 Commiſſary.

A Regiment. The Regiment of Infantry to conſiſt of 1 Colonel, 1 Lieutenant Colonel, 1 Major, 2 Grenadier Companies, and 8 Battalion Companies.

A Battalion Company, of 1 Captain, 1 Lieutenant, 1 Enſign, 5 Serjeants, 5 Corporals, 2 Drums, and 70 Private.

A Grenadier Company, of 1 Captain, 2 Lieutenants, 5 Serjeants, 5 Corporals, 3 Drums, and 70 Private.

The Staff of the Regiment, the ſame as at preſent for a ſingle Battalion.

The Company of Artillery to conſiſt of 1 Captain, 3 Lieutenants, 3 Lieutenant Fire-workers, with Non-commiſſioned Officers and Private the ſame as at preſent.

Artillery. Staff of the Artillery, to be 1 Adjutant and Quarter-maſter united, 1 Surgeon's Aſſiſtant, 2 Conductors, 1 Serjeant Major, 1 Magazine and Park Serjeant united, 1 Pay Serjeant, 1 Drill Corporal, 2 Camp Colour Men, 1 Overſeer of Bullocks, and 1 Overſeer of Bildars; but theſe two laſt in Time of Service only.

There ought alſo to be 1 Field Officer, and 1 Adjutant, to the whole Corps.

Sepoys. Each Battalion of Sepoys to conſiſt of 1 Captain, 5 Lieutenants, 5 Enſigns, 1 Serjeant Major, 10 Serjeants, 10 Drums, and 10 Fifes; 1 Commandant, and 1 Adjutant, with the Rank of Subadars.

Each Company of 1 Subadar, 1 Jemmatdar, 1 Colourman, 5 Havildars, 5 Naicks, and 70 Sepoys.

The Non-effectives of a Battalion, of 5 Sircars, 5 Doctors, 15 Watermen.

The Staff to the whole Brigade of Sepoys, the ſame as at preſent.

There ſhould alſo be 1 Major to the whole Corps.

Black Cavalry. Each Troop of Black Cavalry, to conſiſt of 1 Captain, 3 Lieutenants, 1 Serjeant Major, 6 Serjeants, 1 Reſaldar, 5 Jematdars, 10 Duffadars, 2 Side Drums, 2 Trumpets, and 200 Private.

One Squadron of the Captain, 1 Lieutenant, 3 Serjeants, the Reſaldar, 2 Jematdars, 5 Duffadars, 1 Drum, 1 Trumpet, 100 Private; the other Squadron of the Remainder.

N. B. Were the Squadrons made as large here as in Europe, they would, from the corrupt Nature of the Horſes, become quite unwieldy and unmanageable.

The Non-effectives of each Troop, of 2 Vakeels, 2 Markers, 2 Armourers, 4 Watermen.

N. B. All the remaining Articles in a Brigade might remain as at preſent, except only in thoſe Particulars wherein I have already remarked a few Alterations to be neceſſary.

Purſuant

Purſuant to this Plan, there would be a Diminution of ſeveral Field and Staff Officers of a Brigade; Officers and Non-commiſſioned Officers of Infantry; 2 Sets of Regimental Staff Officers; ſome Commiſſioned and Staff of the Artillery; 2 entire Battalions of Sepoys; with all the Tomtoms, and Trumpets, and Part of the Non-effectives of the remaining Battalions; together with the whole Body of Black Cavalry. In Time of Peace ſuch a Saving would more than compenſate for the Addition of another Colonel (for the Fourth Brigade would be formed from the Surplus Troops of the Three others) the Increaſe of Officers, Serjeants, Drums, and Fifes, to the Sepoys, and the raiſing a Body of Cavalry in Time of War only; not to mention the Strength of the Regiments, which then, notwithſtanding the uſual Sickneſs and Caſualities, would appear formidable in the Field. 'Tis true the Army would be leſs in Number, but better calculated, I think, by the Order of it, for defending the Provinces, provided a ſuitable Diſtribution was made of it, in conjunction with the Independant and Pergunnah Troops.

For that Purpoſe it will be previouſly requiſite to put all our advantageous Poſts in a State of Security.

Calcutta is ſaid to be already nearly ſo.

Chittagong is abſolutely defenceleſs, nor is there one material Obſtacle, that I perceive, to obſtruct an Enemy's Invaſion to the Eaſtward, and March to the Preſidency. According to a former Propoſal of Meſſrs. *Verelſt* and *Vanſittart*, a Fortreſs might be erected there, conveniently ſituated, ſecured by Paſſes, and ſurrounded by Water; it need not be very large: Were the Enemy then to attempt to land, and proceed Weſtward, they might be engaged between two Fires.

The Mahratta Cavalry are the only dangerous Foes to the Southward and South Weſt: Some of the ſtrong Holds in *Midnapore*, about *Pachet*, *Biſſenpore*, *Beerboom*, and the Frontiers of *Burdwan*, ſhould therefore be repaired, for theſe are our weakeſt Sides. Encouragement ſhould alſo be given to the Inhabitants of theſe Countries to build their Houſes in Clumps, on riſing Grounds, and ſuch little Mud Forts as are frequent through the *Bojepore* and *Babar* Provinces: They are impregnable to Horſe, nay, many of them cannot be taken without Cannon. The Width and Depth of their Ditches ſerve as a ſafe Lodgment to their Cattle, as their Walls do for their Families and Grain.

The Works of *Barrampore* are near enough the *Jellingee*, and the *Ganges*, to ſecure their Paſſage, and that of the *Coſſimbuzar* River, all round the Iſland.

Though the Factory at *Mauldah* is ſmall, it is, nevertheleſs, with a trifling Addition, capable of protecting the *Mauldah* River.

Not long ſince I examined the Works at *Oodanullah*; a trivial Expence would render them a competent Guard to all the Country round *Rajamahal*.

Teliagaree Paſs muſt, one Time or other, of Neceſſity, be ſtrengthened. It both overawes the River, and entirely prevents Acceſs to the Country on that Side.

Mongheer will always be a deſirable Station for our Troops. Neither much Time, Money, or Labour, would be required to re-fortify it. Little more is wanted than to clean and ſcarp the Ditch, and with the Earth of it to reſtore the Breaches in the Walls and Parapet, and to ſlope the Glacis. The Place itſelf has a good Magazine in it, and covers all the Paſſes into the Country by *Curruckpore*, and *Ruanullah*, beſides cutting off the Communication on that Side between *Bahar* and *Bengal*.

The City of *Patna* and Fort of *Bettah* ſufficiently command the *Gonduck*, as *Rotas* does the Courſe of the *Soane*.

Some ſmall but ſtrong Work ſhould be thrown up on our Side, at *Manjee*, a Town at the Confluence of the *Gograh* or *Dewah* with the *Ganges*, in order to prevent Surprize from that Quarter. The *Gograh* runs cloſe by *Fayzabad*.

The Fort of *Buxar*, now repairing, defends the Mouth of the *Caramnaſſa*, and the Great River, up to *Benares*.

Juanpore, in Policy, ought never to have been reſtored. That Fortreſs is on the Banks of the *Goomty*, which waſhes the Walls of *Lucknow*, and empties itſelf into the *Ganges*; near *Benares*; and is in the Centre alſo of a very fine Country, fruitful in Grain and Proviſions. Once poſſeſſed of this, and the propoſed Work on the *Gograh*, no clandeſtine Attempt could ever be made againſt us from a Nawab of *Oud*, from either of his Capitals.

Churnagur is in tolerable Order, and already garriſoned with Sepoys enough to prevent a "Coup de Main." There could be no regular Siege formed againſt it, with the leaſt Proſpect of Succeſs, while we have Troops in *Allahabad*. The Navigation of the *Junnah* and *Ganges* is effectually preſerved or interrupted by thoſe two Forts; and as the great Mart of *Mizapore* lies alſo between them, they could exceedingly diſtreſs the whole Country round, ſhould there ever prove Occaſion to do ſo.

I have dwelt longer on the local State of all theſe Fortreſſes, becauſe it is a Principle in War, to form all Magazines in the Rear, and to have an eaſy Acceſs to them from every Quarter. Whenever a War does break out, the Seat of it will probably be in *Babar*, or Weſtward of it; in that Caſe, there are no Places in the World ſo commodiouſly ſituated, both for lodging Stores and ſupplying Proviſions to an Army, by the abſolute Command of ſo many noble Streams, all of free Navigation and communicating with each other.

From hence, and frequent Reflections on the Form and Nature of the Country, I cannot help being of Opinion, that, both for the preſent and permanent Security of our Poſſeſſions, the Four Brigades ſhould be ſtationed as follows: One at *Chittagong*, another at *Burrampore*, a Third at *Dynapore*, and the Fourth at *Allahabad*. Places which I propoſe to be conſidered as the Principal or Head Quarters. But as aſſembling too many Troops in one Place, frequently occaſions Tumults and Diſturbances, terrifies the Inhabitants, and increaſes the Price of Proviſions, I would recommend diſperſing Detachments in the moſt convenient Poſts adjacent, both for the Reaſons aſſigned, and as Garriſons to thoſe Places.

Thus, *Chittagong* ought partly to ſupply the Preſidency and *Dacca*; *Burrampore* partly the Preſidency and *Mongheer*. *Dynapore* might furniſh *Mongheer*, *Buxar*, and the Works on the *Gograh*, as *Allahabad* might *Churnagur* and *Juanpore*. The Pergunnah Troops at *Midnapore* and *Burdwan*, with the Addition of the *Chittagong* Pergunnah Battalion, then to be tranſferred to them, would be ſufficient to protect all their own Confines. Thoſe at *Moorſhedabad* would guard the Borders towards *Rungpore* down to *Dacca*, and there would ſtill be enough for *Mauldah*, *Oodanullah* and *Teliagaree*. The Brigade at *Dynapore* would awe all the interior Parts of *Babar*, while the *Patna* Pergunnahs ſpread themſelves along the Southern Limits, from *Patna* towards *Curruckdeah*, and from *Bettah* along the Northern Frontier, at the Back of *Durbangah*, *Tiroote*, and *Purneah*. Thus diſtributed, they would derive Plenty to themſelves, by ſecuring the Property of the Inhabitants, wherever they reſided; and would alſo cauſe a more equal Diffuſion of their Money throughout the Country. The Objection to exporting Silver out of the Provinces, for Payment of the *Allahabad* Brigade, ſuppoſing no Method of Exchange could be eſtabliſhed, might be obviated by entreating the King to pay them; and I apprehend, from his known Royal Beneficence and Generoſity, he would not put ſo great a Conſtraint upon his Temper and Inclinations to refuſe us.

P. S. In order to cloſe theſe Obſervations, I ought to tranſmit you a Syſtem of Diſcipline for the Sepoys.

When I was promoted to a Battalion, I immediately framed one, not haſtily or lightly, but from Reading, Reaſon, and Experience. It ſhould accompany this, but that my Packet is already too bulky; provided you deſire it, when you acknowledge the Receipt of theſe Papers, I will then ſend it.

Mr. *Holt* alſo laid before your Committee further Conſultations on this Subject, containing Matter not abſtracted in the laſt mentioned Paper: They thought proper to make it a Part of this Report; and is as follows; *videlicet*.

Fort William, the 26th February 1770.

At a Conſultation;

PRESENT,

The Honourable *John Cartier*, Eſquire, Preſident,
Claud Ruſſel, Eſquire,
Charles Floyer, Eſquire,
John Reed, Eſquire,
Francis Hare, Eſquire,
Joſeph Jekyll, Eſquire,
Richard Barwell, Eſquire.

THE Gentlemen appointed by the Board to form a Code of Military Regulations, agreeable to the Company's Orders in their General Letter of the 17th of March 1768, lay before the Board the Firſt Section.

To the Honourable *John Cartier*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Gentlemen,

Having, in conſequence of your Appointment, begun upon forming the Military Code recommended by the Honourable Court of Directors, we have now the Honour to ſubmit to your Approval the Firſt Section, comprehending the Artillery Corps and Laſcars; in framing which, we have kept up as near to the *Madraſs* Eſtabliſhment, as Circumſtances, and the Good of the Service would, in our Opinion, admit.

The preſent Eſtabliſhment of Artillery conſiſts of Four Companies; One attached to each Brigade, and One to the Garriſon of *Fort William* and Subordinates: But as One Company is by no Means ſufficient for the Duty required of it, eſpecially when the Redoubts erected on the River are finiſhed; we would recommend that the Corps be formed into a Battalion of Five Companies; and that each Company ſhall be compoſed as follows:

Captain	1
Captain Lieutenant	1
Lieutenants	3
Lieutenant Fireworkers	3
Serjeants	6
Corporals	6
Drums and Fifes	3
Bombardiers	8
Gunners	24
Matroſſes	53
Total	108

The quick Riſe in the Infantry, compared to that in the Artillery, is ſo diſcouraging a Circumſtance to thoſe in the latter Corps, that few would enter into it were the Choice optional. To remove this Inconvenience in ſome Degree, as well as from a Conſideration of the Neceſſity of a greater proportional Number of Subalterns in this Corps than in the Infantry, you will obſerve, that we have allotted for each Company Three Lieutenants, and Three Lieutenant Fire Workers; and have aboliſhed the Rank of Second Lieutenant, which is not only uſeleſs, but the principal Cauſe of retarding the Promotion in the Artillery. To each Company the following Staff will be neceſſary:

1 Adjutant and Quarter-maſter
1 Deputy Commiſſary
1 Surgeon's Aſſiſtant
2 Conductors
1 Serjeant Major
1 Quarter-maſter Serjeant. And Allowance ſhould be made for
1 Pay Serjeant
1 Drill Ditto
1 Magazine Ditto
1 Park Ditto
1 Drill Corporal
3 Camp Colour Men
An Overſeer of Feeding Bullocks } In Time of Service only.
An Overſeer of Beldars }

And as the Eſtabliſhment is now increaſed with Field Officers, it is neceſſary alſo that there ſhould be an Adjutant of the Corps conſtantly with the Commanding Officer, to iſſue his Orders and Inſtructions, to make out his general Returns, and all other official Buſineſs neceſſary in this extenſive Department.

The Strength of the Battalion will, on this Plan, be as follows:

1 Lieutenant Colonel Commandant
1 Major
5 Captains
5 Captain Lieutenants
15 Lieutenants
15 Lieutenant Fireworkers
500 Men, including Non-commiſſioned Officers; beſides Deputy Commiſſaries, Conductors, and Surgeons.

But as this ſmall Body of Men is very inſufficient for the Service of the Ordnance attached to the Brigades, the Laſcars ought alſo to be formed, and diſciplined to the Exerciſe of great Guns; for this Purpoſe each Company of Artillery muſt have their uſual Number of this uſeful People, but formed into Five Companies; each compoſed of

1 European Non-commiſſioned Officer
2 Syrangs
8 Tindals
100 Laſcars.

By which Means there will be a regular Body of Laſcars, inſtead of a promiſcuous Multitude, and without any Increaſe of Expence. The Eſtabliſhment of Artillery Laſcars will then conſiſt of

50 Syrangs
200 Tindals
2,500 Laſcars

Total 2,750

Of the above Number, ſuch as are attached to the Artillery Companies, doing Duty at the Preſidency, may be employed in the Laboratory, and other Services of the Garriſon, under the Military Storekeeper; and will ſave the Charge of a like Number now entertained for thoſe Purpoſes.

All Appointments of Syrangs and Tindals attached to the Artillery, ſhould be made by the Lieutenant Colonel Commandant, through the Recommendation of the Commanding Officer of the Diviſion to which they belong; and be entered in a Book kept for that Purpoſe by the Adjutant of the Corps, as well as inſerted in public Orders. Whenever a Syrang or Tindal obtains his Diſmiſſion, he ought to receive a regular Diſcharge, ſigned by the Commanding Officer of the Company to which he is attached; otherwiſe he ſhould be deemed a Deſerter, and tried by a General Court Martial; and a

Regiſter

Regiſter of ſuch Diſcharges ſhould be carefully kept by the Adjutant of the Corps.

In the Section of Ordnance the Diſtribution of theſe Laſcars will appear, for your more particular Information, as well as the Number of Guns neceſſary to be attached to each Diviſion of Artillery.

In the above Eſtabliſhment of Laſcars, there is no Proviſion made for the different Quarter-maſters of the Army: Theſe, we think, ſhould each have One Syrang, Four Tindals, and Fifty Laſcars; but this Number on no Account ever to be exceeded. The whole Military Laſcars will then ſtand as follows:

	Syrangs.	Tindals.	Laſcars.	Total.
For the Service of the Artillery	50	200	2,500	2,750
Under the Quarter-maſters of the Army	12	48	600	660
	62	248	3,100	3,410

In the above Regulation, we mean to except the Quarter-maſters of the Two Companies doing Duty at the Preſidency, as their ſettled Situation will admit of their being occaſionally aſſiſted by the Artillery Laſcars, and thoſe under the Quarter-maſter of the Battalion of Infantry in the Garriſon.

According to this Plan, we are humbly of Opinion the Corps of Artillery will be as complete as our Eſtabliſhment of Europeans will admit: And we cannot conclude without particularly recommending, that no Artillery Officers be ever employed as Engineers, Surveyors, or Commiſſaries of Stores; becauſe it reduces the Strength of the Corps of Officers, and in many Caſes retards the Buſineſs of the Storehouſes and Magazines.

We have the Honour to be,
Gentlemen,
Your moſt obedient
Humble Servants,
(Signed) *John Cartier,*
Rob' Barker,
Claud Ruſſel,
H. Hare.

Fort William,
the 20th February 1770.

The Board having read and conſidered the Regulations propoſed by the Military Committee, approve them; and agree, to deſire the Preſident will iſſue them in General Orders.

Claud Ruſſel,
John Reed.

Fort William, the 10th April 1770.

At a Conſultation;

PRESENT,
The Honourable *John Cartier*, Eſquire, Preſident,
Claud Ruſſel, Eſquire,
Charles Floyer, Eſquire,
John Reed, Eſquire,
Francis Hare, Eſquire,
Joſeph Jekyll, Eſquire,
Thomas Lane, Eſquire,
Richard Barwell, Eſquire.

The Military Committee lay before the Board the Second Section of the Military Code.

To the Honourable *John Cartier*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Honourable Sir, and Sirs,

We have now the Honour of laying before you the Second Section of the Military Code; containing Regulations which we recommend may be eſtabliſhed in the Ordnance and Infantry.

No particular Number of Guns having been attached to the Brigades, we would propoſe, That to each, under the Direction of the Captain of Artillery, there be attached Two Twelve Pounder Guns, Eight Six Pounders, and Two Howitzers, with a proper Quantity of Stores and Ammunition, in proportion to this Number of Ordnance. There will alſo be required, Two Medium Twenty-four or Eighteen Pounders, to be uſed occaſionally againſt Forts, &c. or for their Defence; this we imagine will be as much as the Service of the Artillery attached to a Brigade can perform: And, with reſpect to Mortars, ſuch a Number as ſhall be deemed neceſſary, may be delivered from the Storehouſes and Magazines, when actual Service requires them.

The Ordnance of a Brigade, agreeable to the beforementioned Regulation, will require from Six to Seven Hundred Bullocks for its Draught, including Guns and Tumbrils of the Sepoy Battalions.

	Bullocks.	Bullocks.
To 2 - 24 Pounders -	24 each -	48
2 - 12 Ditto - -	10 ditto -	20
8 - 6 Ditto - -	8 ditto -	64
2 Howitzers - - -	6 ditto -	12
12 - 3 Pounders attached to the Sepoy Battalions	6 ditto -	72
		— 216

Twenty-two Tumbrils ſhould be attached to the above Ordnance, and to each of theſe Ten Bullocks - - - - 220

436

The Number of ſpare Carriages for the ſaid Ordnance, and Bullocks for their Draught, ſhould be as follows:

	Bullocks.
1 Twenty-four Pounder, to which muſt be allowed - - -	24
1 Twelve ditto - - -	10
3 Six ditto, Eight Bullocks each -	24
1 Howitzer - - -	6
6 Three Pounders, Six Bullocks each -	36
Artificers Cart, and Money Tumbril, Ten each	20
	— 120

Spare Bullocks ſhould be allowed to the ſame Number of - - - - - 556,
in the Proportion of One to every Six; making 93
And the whole Number propoſed for the Ordnance attached to each Brigade will then amount to 649

We further recommend, that the Artificers, Coolies, and Beeſtys, for the Service of the Artillery of each Brigade, ſhall be as follows:

ARTIFICERS, &c. for the Service of the Artillery.

		Ordnance and Magazine	Sepoy Guns	Quarter-masters of the Corps	Total
Harry Men.	Harry Men.	1	1	8	8
	Meſtry.	1	1	1	1
Cooleys.	Cooleys.	1	1	12	12
	Mate.	1	1	1	1
	Meſtry.	1	1	1	1
Bildars.	Bildars.	50	12	1	62
	Mate.	3	1	1	3
	Meſtry.	1	1	1	1
Beeſtys.	Bullock Do.	1	1	6	6
	Hand Beeſtys.	1	1	8	8
	Meſtry.	1	1	1	1
	Grinder.	1	1	1	1
Caulkers.	Caulkers.	2	1	1	2
	Meſtry.	1	1	1	1
Painters.	Painters.	4	1	1	4
	Mate.	1	1	1	1
	European Maſter.	1	1	1	1
Chucklers.	Chucklers.	6	1	1	6
	Mate.	1	1	1	1
	Meſtry.	1	1	1	1
Sail Makers.	Sail Makers.	4	1	1	5
	Mates.	1	1	1	1
	Meſtry.	1	1	1	2
Sicklegurs.	Sicklegurs.	8	1	2	10
	Mates.	1	1	1	1
	Meſtry.	1	1	1	1
Braſs Smiths.	Black Smiths.	4	1	1	4
	Mates.	1	1	1	1
	Meſtry.	1	1	1	1
Sawyers.	Sawyers.	6	1	1	6
	Meſtry.	1	1	1	1
Carpenters.	Carpenters.	20	6	1	26
	Brumedars.	4	1	1	4
	Turners.	3	1	1	3
	Mates.	1	6	1	7
	Black Meſtry.	1	1	1	1
	European Maſter.	1	1	1	1
Gun Stock Smiths.	Workmen.	4	1	1	4
	Meſtry.	1	1	1	1
Armourers.	Armourers.	8	1	1	8
	Mates.	1	1	1	1
	Meſtry.	1	1	1	1
Black Smiths.	Hammer Men.	8	6	1	14
	File Men.	10	6	1	16
	Fire Men.	10	1	1	10
	Mates.	1	1	1	1
	Black Meſtry.	1	1	1	1
	European Maſter.	1	1	1	1
	European Cooper.	1	1	1	1
	Total -	-	-	-	-

This

This Proportion of Artificers, &c. will be ſufficient for the Repairs of the Ordnance of each Brigade; and as there is now a proper Complement of Carriages for the ſaid Ordnance, none ſhould be made at the Brigades; but in future, indented for from the different Warehouſes and Magazines, becauſe all Field Carriages ſhould be of the ſame Conſtruction; which would not be the Caſe if each Brigade continued to conſtruct its own Carriages.

As upon Reference to the Eſtabliſhment of the Artillery Corps it appears, that many improper Allowances are drawn, we recommend that the under-mentioned only be fixed, and that you would be pleaſed to iſſue your Orders, that no Infringement or Deviation be made from them, on any Pretence whatever, it being by Regulations of this Nature only that we can hope for a Reduction of the preſent heavy Expences of the Army.

That the Captain who commands a Diviſion of Artillery, with its Ordnance and Stores, be allowed a Sircar, a Writer, and Two Candles per Night, for the Service of the Magazine; the Deputy Commiſſary, a Sircar, a Writer, and One Candle; Conductors each One Candle; Adjutants and Quarter-maſters of Artillery, each One Sircar, and One Candle per Night.

In order to put a Stop to the frequent Indents which have been made for the Article of Stationary, we would propoſe, that a Monthly Allowance of Twenty-five Rupees be made to a Captain of Artillery, a Deputy Commiſſary, and an Adjutant, and Twenty Rupees to a Conductor, in lieu thereof; and we are of Opinion, that an Allowance of Twenty Rupees for a Sircar, and Forty for a Writer, per Month, to each Perſon entitled by the foregoing Regulation to ſuch Indulgence, will be fully ſufficient.

We now proceed to lay before you ſome Regulations for the Infantry Eſtabliſhment, which we beg leave to recommend to your Conſideration.

The Regiments are now compoſed of Two Battalions each, and a Battalion of One Grenadier and Seven Battalion Companies.—By this odd Number of Seven Companies in the Battalion, the Regiments are in a very improper Situation for Service; for it will be abſolutely neceſſary that the Battalions be told off into Eight Diviſions, before it can be formed for any Service whatever; and theſe Eight Diviſions will be compoſed of Part of the Seven Companies, whereby much Confuſion may enſue, from Men being obliged to act in Diviſions not formed of their own Companies, and Officers commanding Men whom they have but little Knowledge of.

We would therefore recommend, that each Regiment conſiſt of Two Battalions, according to the preſent Eſtabliſhment; and that each Battalion ſhould be compoſed of Nine Companies, that is to ſay, Eight Battalions and one of Grenadiers.

The Grenadiers ſhould be an Hundred ſtrong, including Non-commiſſioned Officers; becauſe, when divided on the Flanks of the Battalion, if they are leſs than Fifty, their Fire will be too weak, in proportion to the reſt of the Firings, and in a Situation where it ought to be the ſtrongeſt, eſpecially in a Caſe where the Grenadiers are obliged to face back to cover the Flanks.—A Company then will be juſt a Subdiviſion, and commanded by their own Officers; and in this Situation the Regiments will be in Readineſs for all the neceſſary Evolutions, and for any Service whatever, the Moment they are formed.—The Strength of each Battalion will be Five hundred, according to the propoſed Eſtabliſhment.—The Picket Duty may be performed by Companies; and, in ſhort, upon all Occaſions, a Captain will, according to this Eſtabliſhment, command and fight with his own Men, whom he knows, and whom he can call to by Name, ſhould they miſbehave; and Soldiers, when they are perſonally known to their Officers, will at all Times act with greater Spirit.

Was it to happen that the Three Regiments were acting at the ſame Time together in the Field, and the Commander in Chief find it neceſſary to form the European Grenadiers of the Army into a Battalion for any extraordinary Service—in this Caſe, the Six Companies will form a Body of Six hundred Men; and, allowing One-eighth for Caſualties, &c. he will have a Battalion of Five hundred and Twenty-five Grenadiers fit for any Service he may chuſe.

Agreeable to the propoſed Plan, a Grenadier Company will conſiſt of

1	Captain
3	Lieutenants
5	Serjeants
5	Corporals
3	Drummers
100	Private.

A Battalion Company, of

1	Captain
1	Lieutenant
1	Enſign
4	Serjeants
4	Corporals
2	Drummers
50	Private.

The Eſtabliſhment of a Regiment will then be as follows:

1	Colonel
2	Lieutenant Colonels
2	Majors
18	Captains
22	Lieutenants
16	Enſigns
84	Serjeants
84	Corporals
38	Drummers
1,000	Private.

According to this Eſtabliſhment the Three Regiments then will be compoſed of

	3	Colonels
	6	Lieutenant Colonels
	6	Majors.
Field Officers	15	
	54	Captains
	66	Lieutenants
	48	Enſigns.
Commanding Officers	168	
	222	Serjeants
	222	Corporals
	114	Drummers.
Non-commiſſioned	558	
	3,000	Private
	3,741	Grand Total, including Commiſſioned.
	3,165	Grand Total, preſent Eſtabliſhment.
	576	Increaſe of propoſed Plan.

It is as neceſſary that there ſhould be a Quarter-maſter to each Battalion, as an Adjutant; for the Battalions being frequently ſeparated, the Examination of the Proviſions, the Cleanlineſs of the Barracks, the Repairs of the Arms and Accoutrements, and all the Quarter-maſter's Department, muſt be neglected in one of the Battalions: We therefore recommend, that a Quarter-maſter be appointed to each Battalion, as well as an Adjutant, there being only One Quarter-maſter at preſent to the Two Battalions of a Regiment.

The Staff to a Regiment will then run thus:

Staff of a Regiment
- 1 Chaplain
- 2 Adjutants
- 2 Quarter-masters
- 2 Serjeant Majors
- 2 Quarter-master Serjeants
- 2 Drill Serjeants
- 2 Drill Corporals
- 2 Drum Majors
- 2 Fife Majors
- 18 Camp Colour Men

To each Adjutant ſhould be allowed a Writer, at Forty Rupees; to each Quarter-maſter a Sircar, at Twenty Rupees per Month: And to each of theſe Officers a Candle per Night.

The following Eſtabliſhment of Artificers, Beſties, Bildars, &c. are neceſſary to be attached to each Battalion of the Regiment: viz.

Battalions.	Armourers.			Beſties.				Bildars.				Cooleys.		
	Meſtry.	Workmen.	Sickleger.	Meſtrys.	Mates.	H. Beſties.	Bullock, ditto.	Meſtry.	Mates.	Men.	Meſtry.	Mates.	Cooleys.	Sweepers.
To the Firſt	1	3	2	1	1	30	30	1	1	15	1	1	20	43
To the Second	1	3	2	1	1	20	30	—	1	15	—	1	20	37
To each Regiment	2	6	4	2	2	50	60	1	2	30	1	2	40	80

The Occaſion of the additional Number of Beſties and Sweepers to the Firſt Battalions of each Regiment, is on Account of the Commanding Officer of the Brigade and Staff.

We are well aware, Gentlemen, that in the before-mentioned Regulation of the Infantry, we have far exceeded the Number which the honourable Court of Directors have been pleaſed to fix upon for this Eſtabliſhment; and indeed of the Impoſſibility of your carrying the ſame into Execution, from the preſent Deficiency of Men required to complete even the Three Brigades upon the preſent Footing: We expect not any other Benefit will immediately accrue to our honourable Employers from this propoſed Regulation, than that, if they ſhould be inclined to increaſe their Military Eſtabliſhment, it may ſerve as a Guide to them in their future Supplies of Recruits to this Preſidency.

We are, with great Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient
humble Servants,
(Signed) *John Cartier,*
R. Barker,
Claud Ruſſel,
Charles Floyer,
H. Hare.

Fort William,
2d April 1770.

The ſame having been read and approved;

Agreed, That the Regulations take place, as far as the State of our Army will admit; and that the Governor be deſired to have them iſſued in General Orders.

John Cartier,
Claud Ruſſel,
John Reed,
Joſeph Jekyll.

Fort William, 24th April 1770.

At a Conſultation; PRESENT,

The honourable *John Cartier*, Eſquire, Preſident,
Claud Ruſſel, Eſquire,
Charles Floyer, Eſquire,
John Reed, Eſquire,
Francis Hare, Eſquire,
Joſeph Jekyll, Eſquire,
Thomas Lane, Eſquire,
Richard Barwell, Eſquire.

THE Military Committee lay before the Board the Third Section of their Code of Regulations.

To

To the Honourable *John Cartier*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

We now beg leave to lay before you the Third Section of our Proceedings relating to the Military Department; conſiſting of ſundry Regulations in the Sepoy Corps, which we ſubmit to your Conſideration.

The Court of Directors, in their General Letter, dated the 11th of November 1768, Par. 95, recommended, That to each Company of Sepoys in the Brigade Battalions, there be an European Officer.

This Addition of European Officers to the Brigade Sepoys, would undoubtedly be moſt eſſential to the eſtabliſhing good Order, Diſcipline, and Subordination, among the Sepoys; but when we conſider the great Augmentation of Officers this Eſtabliſhment will require, and the Difficulty we find in keeping up the preſent, we are apprehenſive ſuch an Eſtabliſhment will only appear on Paper, and never in reality exiſt in Number, without the honourable Court of Directors will actually ſend out a larger Proportion of Subaltern Officers or Cadets. We would therefore recommend, that to each Brigade Battalion be attached One Captain, Three Lieutenants, and Three Enſigns, which is an Augmentation of One Lieutenant and One Enſign to each Battalion on the preſent Eſtabliſhment; a Battalion in this Situation, when for Action, will have Four Subalterns to command the Four Grand Diviſions, with Two in the Rear of the Battalion; to promote Order and Regularity, much required in Action.—The Increaſe of Expence is a Matter of Conſideration alſo, as will appear from the comparative View of the different Eſtabliſhments of European Officers annexed—Where the Annual Expence of Ten Subalterns to each Battalion appears to be 2,13,246 Rupees more than the preſent, and whereas the propoſed Eſtabliſhment of Six Subalterns is only 71,045 Rupees additional Expence.

Pay and Batta to European Commiſſion Officers of the Sepoy Corps, upon Three different Eſtabliſhments.

Eſtabliſhments.		Pay per Mo. Sonaut Rs.	Batta per Mo. Sonaut Rs.	Total. Sonaut Rs.	Grand Total.
Preſent, or Firſt.	1 Captain -	124 —	186	310 —	
	2 Lieutenants -	124 —	248	372 —	Sonaut Rupees per Annum.
	2 Enſigns -	100 12	186	286 12	
	Grand Total for One Battalion -			968 12	
	For Seventeen Battalions - -			16,468 12	
	Total for Eighteen Battalions per Month -			17,437 8	2,09,250

		Sonaut Rs.	Sonaut Rs.	Sonaut Rs.	
Second, or propoſed.	1 Captain -	124 —	186	310 —	
	3 Lieutenants -	186 —	372	558 —	per Annum.
	3 Enſigns -	151 2	279	430 2	
	Total for One Battalion - -			1,298 2	
	For Seventeen Battalions more - -			22,068 2	
	Total for Eighteen Battalions per Month -			23,366 4	2,80,395

		Sonaut Rs.	Sonaut Rs.	Sonaut Rs.	
Third.	1 Captain -	124 —	186	310 —	
	5 Lieutenants -	310 —	620	930 —	per Annum.
	5 Enſigns -	251 14	465	716 14	
	Total for One Battalion - -			1,956 14	
	For 17 Battalions more - - -			33,266 14	
	Total for Eighteen Battalions per Month -			35,223 12	4,22,676

The Strength of a complete Battalion of Sepoys, according to the propoſed Plan of European Officers, will be as follows:

1 Captain
3 Lieutenants
3 Enſigns
1 Serjeant Major
4 Serjeants
2 Drummers.

1 Commandant, Rank of Subadar
10 Subadars
30 Jemadars
10 Colourmen, Rank of Havildars
40 Tomtoms and Trumpeters
40 Havildars
40 Naicks

40 Naicks
700 Sepoys
1 Adjutant, Rank of Subadar.

Grand Total 872

Non Effectives to a Battalion are to be
1 Writer
1 Linguiſt
3 Doctors
10 Sircars
1 Head Armourer
3 Inferior D°
10 Watermen.

The following Rules and Orders are ſuch Coaſt Regulations as appear to be properly adapted for the Service in *Bengal*, with ſuch Alterations only as become neceſſary for this Service.

1ſt. One of the Havildars in each Battalion of Sepoys ſhould act as Havildar Major to the Battalion, without doing any other Duty, and ſhould be firſt promoted to a Jemidar, if he diſcharges the Duty of Havildar Major to the Satisfaction of the Officer commanding the Battalion.—The Coaſt Orders alſo direct a Jemidar to act as Adjutant to the Battalion, with the ſame Hopes of Promotion; but we would recommend the Duty of Adjutant of the Battalion to be performed by a Subadar, becauſe the Adjutant acts in every reſpect under the Commandant as a Major to a Battalion.—He is the immediate Officer that receives the Commanding Officer of the Battalion's or Commandant's Orders, and iſſues them to the Battalion; and it is therefore requiſite, that he be an Officer of Rank to inforce his Orders.—Should he conduct himſelf in a proper Manner, he will be the fitteſt Perſon for Preferment to a Commandant; as he will be perfectly acquainted with his Duty, and will carry a much better Command.—Abilities moſt eſſentially neceſſary for a Commandant.

2d. When the Sepoys are in the Field, each Battalion ſhould be ſupplied with Twelve Bell Tents at the public Expence; but the Sepoys ſhould ſupply themſelves with their own Tents.

3d. When a Vacancy happens in any Company of Sepoys for a Havildar, the Naigue of moſt Merit in that Company, or in caſe none are remarkable for their good Behaviour, the beſt recommended Naigue in the Battalion ſhould be preſented to the Officer commanding the Sepoy Corps for his Approbation.

4th. When a Vacancy happens in any Company for a Jemidar, the Havildar Major, if he has ſuperior Merit, otherwiſe any other Havildar of the Battalion, ſhould be recommended, by the European Officer commanding the Battalion, to the Officer commanding the Corps, by a Certificate in Writing; ſetting forth the Reaſons for recommending him in preference to the others; which Certificate the Commanding Officer will inquire into, and if he finds it well founded, he will deliver it to the Officer commanding the Brigade, who will order a Warrant to be made out accordingly.

5th. When a Vacancy happens for a Subadar to a Company, a more than ordinary Care ſhould be taken by the Captain, or other Officer commanding the Battalion, in ſearching for the moſt deſerving Jemidar to be promoted. It is to be wiſhed that the eldeſt Jemidar of the Company become vacant ſhould have the faireſt Pretenſion, as it frequently happens that the Sepoys have Attachments to their Officers; but as Merit ſhould always take place, any other Jemidar, of ſuperior Quality and Behaviour, ſhould be ſelected and preſented to the Commanding Officer of the Corps, with a diſtinct Account of the Reaſons for his being promoted to be a Jemidar, and the Date of his Warrant, and alſo the Circumſtances on which his preſent Recommendation is founded. The Commanding Officer being convinced of the Jemidar's Merit, ſhould prefer the Recommendation, counterſigned by himſelf, of ſhould recommend another Man, if he knows one more deſerving, to the Commanding Officer of the Brigade; who will chuſe, and cauſe a Warrant to be made out for him.

6th. When a Vacancy for a Commandant to a Battalion of Sepoys happens in any Brigade, the ſeveral Commanding Officers of Battalions in that Brigade are each to recommend a Subadar to the Commanding Officer of the Corps, with their Reaſons for recommending them; ſetting forth their Service, particular Abilities, &c. The Subadars who act as Adjutants, if they have ſuperior Merit, are moſt undoubtedly the propereſt perſons to be recommended for this Vacancy: The Commanding Officer of the Corps ſhould, after counterſigning the Recommendations, preſent them to the Colonel or Commanding Officer of the Brigade; he will examine the ſeveral Recommendations, and tranſmit Two or Three, that appear to him moſt deſerving of Promotion, to the Commander in Chief of the Forces, with his particular Reaſons for his preferring ſuch to the other Recommendations, and a Warrant to the Subadar of moſt Merit ſhould be granted. But in all theſe Promotions ſome Regard ſhould be had to Length of Service, and conſequently Seniority.

7th. Whenever new Battalions, or entire new Companies, are to be raiſed, the Nomination of Warrant Officers, Havildars, Naicks, and Sepoys, ſhould be made after the ſame Manner as before laid down for their ſeveral Preferments, only the Proportions ſhould be as equal as may conveniently be, from the ſeveral Battalions then on Foot.

8th. Whenever any new Companies of Sepoys are ordered to be raiſed, or old Companies completed or augmented, the Recruits of private Sepoys ſhould be preſented by the European Officers of Sepoys to the Commanding Officer on the Spot, and when approved by him, they ſhould be entered in the Service. The Commanding Officer of the Battalion ſhould inſert their Names in his Rolls; and if they are entertained before the 15th, he is to draw a whole Month's Pay; if after the 15th, only the Half Month's Pay.

9th. The Eſtabliſhment of Sepoys being completed, and Warrants given to all the Commandants, Subadars, Jemidars, according to their Seniority, the Supernumeraries, if any there be, may be appointed to do Duty with any Battalion or Company, and be drawn for as Supernumeraries on the Rolls where they do Duty, till Vacancies happen to put them on the Eſtabliſhment; and no new Officers or Non-Warrant Officers ſhould be made in any Company or Battalion, till all the Supernumeraries, whenever there may be any, are provided for.

10th. We recommend that the Power of appointing and granting Warrants to Subadars and Jemidars, ſhould only remain with the Colonel of a Brigade, and not devolve to a temporary Commanding Officer, unleſs ſuch Officer be detached out of the Provinces, and conſequently at too great a Diſtance for the Exertion of that Power; in which Caſe it ought, we are of Opinion, to devolve on the next in Command; and that the Appointments of Commandants to Battalions ſhould remain ſolely with the Commander in Chief of the Forces.

11th. All General Courts Martial ſhould be appointed and confirmed by the Colonels commanding Brigades only, being properly authorized; and they ſhould be compoſed of One Commandant as Preſident, Six Subadars, and Six Jemidars, as Members. In Caſes of Life and Death (unleſs the Service requires an immediate Example to be made) the Colonels commanding Brigades are to tranſmit the Proceedings of ſuch General Court Martial to the Commander in Chief of the Forces, for his Approbation for the Sentence, who will order it to be put into Execution, or otherwiſe, as he may think proper.

12th.

12th. The Appointment and Confirmation of Battalion Courts Martial, for ſuch Crimes as are not capital according to the Articles of War, ſhould be by the Commanding Officers of Battalions, unleſs the Offenders are of different Battalions; in which Caſe the Commanding Officer of the Corps ſhould order and confirm the Proceedings of the Court Martial. Theſe Brigade Courts Martial ſhould be compoſed of One Subadar, as Preſident, and Six Jemidars as Members.

13th. No Commanding Officer of a Battalion of Sepoys ſhould, without the Knowledge and Approbation of the Commanding Officer of the Corps, diſmiſs from, or entertain into, the Service, any private Sepoy; and no Havildar or Naique ſhould be diſmiſſed the Service but by the Sentence of a Court Martial; but the Commanding Officer of the Corps is empowered to reduce them at Pleaſure.

14th. Whenever any of the Warrant Officers are deſirous of quitting the honourable Company's Service, Application ſhould be made to the Commandant of the Corps, to the Colonel commanding the Brigade, who may receive the Warrant, and give a regular Diſcharge under his own Hand and Seal; which Diſcharge ſhould be written in the Perſian Language as well as in Engliſh. The Diſcharges of Havildars, Naiques, and Sepoys, ought to be given by the Commandant of the Corps, and ſigned by him; they ſhould alſo be wrote in the Perſian Language, or Hindoſtan Language.

15th. All Men unfit to ſerve as Sepoys ought to be diſcharged the Service (unleſs diſabled by Duty, in which Caſe they will be otherwiſe provided for) and the Commanding Officer of every Battalion, or Diviſion of a Battalion, ſhould give a Liſt of all ſuch, Monthly, to the Paymaſter, that they may be ſtruck off his Rolls; and every Commanding Officer of Sepoys ſhould ſtrictly attend to this Part of his Duty, that none but real effective Men may be kept in the Service.

16th. A Sircar being allowed to each Company of Sepoys, his Duty is to ſerve as their Accountant, and regiſter all Occurrences; he ſhould be immediately under the Orders of the Paymaſter, to aſſiſt him in making his Payments, and to report to him all Caſualties whenever they happen; for which Purpoſe he ought to viſit the Company he belongs to, when on Duty, together or at different Poſts; and he ought to attend the Parade at Retreat beating, and whenever the Company is under Arms.

The Paymaſter can have no Command over any Serjeant or Officers of Sepoys, ſo as to oblige them to make him the neceſſary Reports.—It is for that Reaſon that the Sircars ſhould be immediately under his Orders, and independant of the Officers. The Serjeants Major, Subadars, Jemidars, Havildars, and Naiques, or ſome of them, ſhould be acquainted in a ſhort Time with the Death, Deſertion, or Sickneſs, of every Perſon in a Company or Battalion, and they ought immediately to report every Caſualty to the European Officers who command them; and every Officer who has the Command of any Sepoys ought to have conſtantly by him a Roll of each Company, made out as ſoon as poſſible, in Engliſh; on which he ſhould mark, oppoſite the reſpective Names, the Day any Man dies, deſerts, is detached, promoted, or rendered incapable of further Service. By this Means he will have it in his Power, at the ſhorteſt Warning, to make out a perfect Return of Sepoys under his Command. The Paymaſter and Officers, having then the Report from different Channels, Abuſes will be eaſily diſcovered, and, by Inſpection of their ſeveral Regiſters, the Payments eaſily adjuſted, without Prejudice to the Company or Individuals.

17th. The good Order and Diſcipline of all Troops is owing entirely to the Care the Officers take to enforce it. The Black Sepoy Officers are but too often very remiſs; it ought to be therefore recommended to the European Officers, who may have the Care of this Body, to enforce, as much as poſſible, the Spirit of Command and Obedience amongſt them, and endeavour, by Encouragement and good Treatment to the active, and by puniſhing the remiſs, to make them keep up good Order and Diſcipline amongſt their Sepoys, and ſupport them well in it. The European Officers ſhould conſider their Preferment as derived from the Care and Attention they pay to the well diſciplining and well ordering the Sepoys; and this Service is regarded equally as honourable and eſſential with the Command of Europeans.

18th. That every Man may be acquainted with the Rules and Regulations now propoſed, the European Officers, the Commandants, the Sircars, and Interpreters, ought conſtantly to endeavour to get them explained to the Sepoys in their own Languages.

19th. The Sircars in the Sepoy Companies ſhould never be changed or diſmiſſed, without the Conſent and Approbation of the Paymaſter being firſt obtained. They ought always to have ready a Liſt of the Company of Sepoys to which they are appointed.

20th. Sepoys ought, on no Account, to be made uſe of as Peons, or on private Buſineſs; or to attend the Officers who command them. Two of the Non-warrant Officers only, Havildars or Naiques, ſhall, in Turn, attend the Commanding Officer of each Battalion or Detachment, to carry Orders to the Battalion or Detachment; and it ſhould be particularly required of the Commander in Chief, and every Commanding Officer, to ſee that theſe and every other Order regarding the Sepoys are punctually obeyed.

21ſt. Beſides the Rolls of the Men's Names in a Battalion, ordered to be kept by the reſpective Commanding Officers, we would recommend, that every Captain or Commanding Officer of a Battalion of Sepoys do keep in their Poſſeſſion a Statement of the Length of Service of the Warrant Officers, Havildars, and Naiques, and Sepoys, in their reſpective Battalions, according to the following Form:

The Battalion of Sepoys.

Stations.	Length of Service.	
Subadars.	Years.	Months.
1 (the Commandant)	of 15	—
3 ———	of 16	6
2 ———	of 9	8
&c. ———	&c.	&c.
Jemidars.		
6 ———	of 8	—
5 ———	of 6	—
10 ———	of 5	4
&c. ———	&c.	&c.
Havildars.		
12 ———	— 6	7
10 ———	— 5	—
4 ———	— 4	10
Naiques.		
20 ———	— 4	—
3 ———	— 3	9
5 ———	— 3	4
8 ———	— 3	—
Sepoys.		
180 ———	of 6	10
300 ———	of 4	—
130 ———	of 2	2
100 ———	of	8
&c. ———	&c.	&c.

The Officers ſhould be particularly careful that the Warrant and Non-warrant Officers, and Sepoys, do not exaggerate their Time of Service in making out theſe Statements.

22d. We would alſo recommend, that in the Roll Book of the Battalion, containing the Names of the Subadars, Jemidars, Havildars, Naiques, and Sepoys, the Time of their firſt entering into the Service, when diſcharged, what Battalion they ſerved in, when re-entered, their Age and Country, be particularly ſpecified oppoſite their Names.

23. We are of Opinion it would anſwer much to the Advantage of the Company, as well as to the Regularity of the Service, to have the Sick of each Battalion together in one Place, called "The Sepoy Hoſpital," where the Black Doctors of each Battalion attend, under the Inſpection of an European Surgeon, appointed for that Service. Many good Purpoſes would be derived from this Plan: No contingent Expences could be ſent in by the Commanding Officers of Battalions for Buzar Medicines: At all Parades, at all Muſters, and on all Occaſions where Returns are required, the Sick ſpecified therein ought to correſpond with the Surgeon's Return (a Circumſtance that cannot be aſcertained by any other Means, unleſs by bringing the poor Wretches on the Spot) and the Stoppage of One Anna One Pice per Day being made from the Pay of each ſick Sepoy prevents any Maligners; for they will rather attend to their Duty, than ſubmit to the Stoppage by feigning ſick. Each Hoſpital will occaſion a Monthly Expence, for Sweepers, Beeſtys, &c. &c. to keep them clean, of about Sixty Rupees, whereas the Charge of the Company per Month, for Medicines for a Brigade of Sepoys, will be upwards of Three hundred Rupees: An Indulgence may be allowed the Surgeon of the Sepoy Hoſpital to indent for European Medicines (which may not be procurable at the Place he may be ſtationed at) to the Surgeon Major of the Brigade, for the Stoppage of One Anna One Pice will be rather inſufficient to furniſh the Sick with Buzar Medicines and Neceſſaries they may be in want of.

All Sepoys ſhould be drawn for and paid on the Spot, when they are preſent, and no Deductions or Stoppages ought to be made, directly or indirectly, by any Officer whatever, except thoſe ſtipulated for the Cloathing.

Whenever a Detachment of Sepoys is ſent out, the Officer commanding it, ought to have a Note given him, ſpecifying to what Time they have been paid.

The Pergunnah Battalions being generally diſtributed into ſmall Parties, for the Collection of the Revenues, do not require the ſame Number of European Officers as the Brigade Battalions; we would therefore recommend, that One Captain and Three Lieutenants be the Eſtabliſhment for each Battalion, while they are employed on this Service; but ſhould it at any Time be found neceſſary for them to join and act with the Brigades, an additional Number of European Subaltern Officers may always be appointed. Our Reaſons for not allowing Enſigns to theſe Battalions, are, that in this Corps it will be impoſſible for young Men to acquire any Knowledge of their Duty, and we eſteem the European Regiments the Schools wherein all young Officers ſhould remain a ſufficient Time to be inſtructed in their Profeſſion, and to merit, by their Aſſiduity and Attention, the Eſteem of their Superiors, and recommend themſelves for Preferment.

Beſides the European Officers attached to the Brigade Battalions, with the preſent Eſtabliſhment of a Lieutenant Colonel, Commandant, and Major, to the Sepoy Corps of each Brigade,

The Staff ſhould conſiſt of
1 Adjutant,
1 Quarter-maſter,
1 Surgeon,
2 Aſſiſtants.

The Adjutants and Quarter-maſters of the Sepoy Corps ſhould have the ſame Allowances as the Adjutants and Quarter-maſters of the Regiments.

We have the Honour to be,
Gentlemen,
Your moſt obedient humble Servants,
John Cartier,
R^t Barker,
Claud Ruſſell,
Charles Floyer,
H. Hare.

Fort William,
April 1770.

The ſame having been read and approved, it was agreed that the Regulations ſhould take place.

John Cartier,
Claud Ruſſell,
John Reed,
Joſeph Jekyll.

Fort William, 4th September 1770.

At a Conſultation; PRESENT,

The honourable *John Cartier,* *Francis Hare,*
Claud Ruſſell, *Joſeph Jekyll,*
Charles Floyer, *Thomas Lane,*
John Reed, *Ric^d Barwell.*
} Eſquires.

The Military Committee lay before the Board their Fourth Section of their Code of Regulations.

To the honourable *John Cartier,* Eſquire, Preſident and Governor, &c. Gentlemen of the Council of *Fort William.*

Honourable Sir, and Sirs,

Having omitted in our laſt Proceedings the Sepoy Staff, it is now laid before you, as a Supplement to the 3d Section; we further beg leave to recommend to you ſuch Regulations as we have deemed neceſſary for the Paymaſter's Government in his Office, with which the Civil Department commences.

It is neceſſary that a fixed Staff ſhould be appointed to each Diviſion of Pergunnah Sepoys ſtationed at the Preſidency, *Moorſhedabad, Patna,* and the other Subordinates, and no other Allowances ſhould be drawn for.

At the Preſidency
1 Deputy Paymaſter.
1 Deputy Commiſſary.
1 Adjutant and Quarter-maſter.
—One Perſon.

At *Moorſhedabad*
1 Paymaſter.
1 Commiſſary.
1 Adjutant and Quarter-maſter.
—One Perſon.

At *Patna* - -
1 Adjutant and Quarter-maſter.
—One Perſon.

At *Burdwan* - - 1 Paymaſter.
At *Midnapore* - 1 Paymaſter.
At *Dacca* - - - 1 Paymaſter.
At *Chittagong* - - 1 Paymaſter.

The Civil Surgeons at theſe Stations ſhould attend the ſick Officers; but as his Emoluments are far ſuperior to the Surgeons of Brigades, he ſhould not be allowed double Pay; at preſent he receives double Pay for the ſame Employ; that is, he receives Pay as Surgeon on the Liſt of Servants at the Factory, and Pay as Surgeon on the Rolls of the Pergunnahs. The Company's Allowance for each ſick Perſon ſhould be made to him; the Paymaſter of the Factory ſhould alſo pay the Pergunnah Sepoys.

CIVIL DEPARTMENT.

The ESTABLISHMENT of the different Ranks in the honourable Company's Service in *Bengal*, with their Pay, Batta, and Allowances.

The Eſtabliſhment of the Governor's Troop of Body Guard.

		Full Pay. R^{s} An^{s} P.	Off Reck^{s} R^{s} A. P.	Nett Pay. R^{s} A. P.
1 Cornet	per Mo.	99 13 7	— — —	99 13 7
2 Trumpeters, each	23 9 —	47 2 —	14 — —	33 2 —
2 Serjeants, each	29 10 —	59 4 —	20 — —	39 4 —
2 Corporals, each	23 9 —	47 2 —	14 — —	33 2 —
20 Private, each	16 7 6	329 6 —	100 — —	229 6 —
1 Pay Serjeant	— — —	10 — —	— — —	10 — —
Total		592 11 7	148 — —	444 11 7

Non Effectives.

		S^{a} R^{s}
1 Serjeant Major	per M^{o}	20
1 Quarter-maſter Serjeant		20
1 Rough Rider		20
1 Sadler		20
1 Farrier		20
Total		100

The Cornet, or Officer commanding the Troop, draws Batta according to his Standing in the Army.

Eſtabliſhment of a Troop of Black Cavalry.

1 Reſolhdar	Pay per Month	300
1 Firſt Jemidar		200
1 Second Jemidar		150
1 Third Jemidar		100
2 Naggers	50 each	100
6 Duffidars	60 each	360
100 Private	50 each	5,000
Total		6,210

Non Effective.

		S. R^{s}
1 Sircar	Pay per Month	20
1 Smith		16
1 Marker		16
2 Watermen	10 each	20
Total		72

European Commiſſioned and Non-commiſſioned Officers.

	Full Pay.	Off-reckonings.	Neat Pay.	Batta.
1 Lieutenant	62 — —	— — —	62 — —	4 per Day.
1 Serjeant Major	29 10 —	10 — —	19 10 —	— — —
4 Serjeants each 29 10	118 8 —	40 — —	78 8 —	— — —
Total	210 2 —	50 — —	160 2 —	124 per Month.

Eſtabliſhment of One Company of Artillery.

		Full Pay. R. A. P.	Off-reckonings. R. A. P.	Neat Pay. R. A. P.	Batta. Per Day. R. A. P.	Batta. Per Month. R. A. P.
1 Captain		140 — —	— — —	140 — —	6 — —	186 — —
1 Captain Lieutenant		90 — —	— — —	90 — —	6 — —	186 — —
3 Lieutenants	70 each	210 — —	— — —	210 — —	4 each	372 — —
3 Lieut. F. W.	60 each	180 — —	— — —	180 — —	3 each	279 — —
6 Serjeants	24 each	144 — —	24 — —	120 — —	— — —	— — —
6 Corporals	20 each	120 — —	18 — —	102 — —	— — —	— — —
3 Drums and Fifes	17 each	51 — —	9 — —	45 — —	— — —	— — —
8 Bombardiers	20 each	160 — —	24 — —	136 — —	— — —	— — —
24 Gunners	17 each	408 — —	48 — —	360 — —	— — —	— — —
53 Matroſſes	12 each	636 — —	106 — —	530 — —	— — —	— — —
1 Pay Serjeant		7 — —	— — —	7 — —	— — —	— — —
	Total	2,146 — —	226 — —	1,920 — —	1,023	

Eſtabliſhment of the Battalion of Artillery.

		Full Pay.	Off-reckonings.	Neat Pay.	Batta. Per Day.	Batta. Per Month.
1 Lieut. Col. Commandant		240 — —	— — —	240 — —	20 h	620
1 Major		186 — —	— — —	186 — —	15	465
5 Captains	140 each	700 — —	— — —	700 — —	6	930
5 Capt. Lieutenants	90 each	450 — —	— — —	450 — —	6	930
15 Lieutenants	70 each	1,050 — —	— — —	1,050 — —	4	1,860
30 Serjeants	24 each	720 — —	120 — —	600 — —	—	—
15 Lieut. F. Workers	60 each	900 — —	— — —	900 — —	3	1,395
30 Corporals	20 each	600 — —	90 — —	510 — —	—	—
15 Drums and Fifes	17 each	255 — —	30 — —	225 — —	—	—
40 Bombardiers	20 each	800 — —	120 — —	680 — —	—	—
120 Gunners	17 each	2,040 — —	240 — —	1,800 — —	—	—
265 Matroſſes	12 each	3,180 — —	530 — —	2,650 — —	—	—
5 Pay Serjeants		35 — —	— — —	35 — —	—	—
1 Lieut. and Adjutant		140 — —	— — —	140 — —	4	124
	Grand Total	11,304 — —	1,130 — —	10,174 — —	6,324	

Eſtabliſhment of One Grenadier Company of Europeans.

		Full Pay.	Off-reckonings.	Neat Pay.	Batta. Per Day.	Batta. Per Month.
1 Captain		124	— — —	124	6	186
3 Lieutenants	62 each	186	— — —	186	each 4	372
5 Serjeants	20 each	100	20 — —	80	— —	—
5 Corporals	14 each	70	15 — —	55	— —	—
3 Drums and Fifes	14 each	42	9 — —	33	— —	—
100 Private	10 each	1,000	200 — —	800	— —	—
1 Pay Serjeant		7	— — —	7	— —	—
	Grand Total	1,529	244 — —	1,285	558	

Eſtabliſhment of One Battalion Company.

		Full Pay.	Off-reckonings.	Neat Pay.	Batta. Per Day.	Batta. Per Month.
1 Captain		124 — —	— — —	124 — —	6	186
1 Lieutenant		62 — —	— — —	62 — —	4	124
1 Enſign		49 9 7	— — —	49 9 7	3	93
4 Serjeants, at	20 each	80 — —	16 — —	64 — —	—	—
4 Corporals	14 each	56 — —	12 — —	44 — —	—	—
2 Drums	14 each	28 — —	6 — —	22 — —	—	—
50 Private	10 each	500 — —	100 — —	400 — —	—	—
1 Pay Serjeant		7 — —	— — —	7 — —	—	—
	Total	906 9 7	134 — —	772 9 7	403	

Allowances

Allowances to Staff Officers.

	Allowances.	Batta.
1 Adjutant and Quarter-maſter, per Month	62	124
1 Deputy Commiſſary D°	62	124
1 Surgeon's Aſſiſtant D°	62	124
2 Conductors, each 50	100	—
1 Serjeant Major	20	—
1 Quarter-maſter Serjeant	20	—
Total	326	472

Allowances to the Non-commiſſioned Officers.

	Allowance.
1 Drill Serjeant, per Month	14
1 Magazine Serjeant	14
1 Park Serjeant	14
1 Drill Corporal	7
3 Camp Colour Men, each 6	18
An Overſeer of Feeding Bullocks, An Overſeer of Bildars — in Time of Service only, each 7	14
Total	81

Eſtabliſhment of One Company of Pioneers.

	Full Pay per Month.
2 Fifers each 17	34
2 Drummers each 17	34
4 Serjeants each 24	96
4 Corporals each 20	80
10 Miners each 20	200
10 Sappers each 17	340
60 Pioneers each 12	720
1 Pay Serjeant	7
Total	1,511

Staff Allowances.

	S. R°
1 Adjutant and Quarter-maſter, per Month	62
1 Serjeant Major	20
1 Quarter-maſter Serjeant	20
Total	102

This Corps is raiſed occaſionally, and commanded by the Engineers.

Eſtabliſhment of One Regiment.

	Per Month. Full Pay.	Off-reckonings.	Neat Pay.	Batta. P. D.	P. M.
1 Colonel	330 — —	— — —	330 — —	25	775
2 Lieut. Colonels each 248	496 — —	— — —	496 — —	20	1,240
2 Majors each 186	372 — —	— — —	372 — —	15	930
18 Captains each 124	2,232 — —	— — —	2,232 — —	6	3,596
22 Lieutenants each 62	1,364 — —	— — —	1,364 — —	4	2,728
16 Enſigns each 49 9 7	793 9 4	— — —	793 9 4	3	1,488
74 Serjeants each 20	1,480 — —	296 — —	1,184 — —	—	—
74 Corporals each 14	1,036 — —	222 — —	814 — —	—	—
38 Drummers each 14	532 — —	114 — —	418 — —	—	—
1,000 Private each 10	10,000 — —	2,000 — —	8,000 — —	—	—
18 Pay Serjeants each 7	126 — —	— — —	126 — —	—	—
Total	18,761 9 4	2,632 — —	16,129 9 4		10,757

Allowances to Staff Officers.

		Allowance per Month.	Batta. Per Day.	Batta. Per M.
1 Chaplain		124 — —	6	186
2 Adjutants	62 each	124 — —	4	248
2 Quarter-masters	62 each	124 — —	4	248
2 Surgeons	124 each	248 — —	6	372
6 Assistants	62 each	372 — —	4	744
	Total	992 — —		1,798

Allowance to Non-commissioned Officers.

2 Serjeant Majors	each 20	-	40
2 Quarter-master Serjeants	14	-	28
2 Drill Serjeants	14	-	28
2 Drill Corporals	7	-	14
2 Drum Majors	5	-	10
2 Fife Majors	5	-	10
18 Camp Colourmen	6	-	108
	Total		238

Establishment of One Grenadier Company of Sepoys.

	Per Month.	Full Pay.	Off-reckonings.	Neat Pay.	Batta. Each.	Batta. Total.
1 Subidar	60	60 — —	6 — —	54 — —	30	30
3 Jemidars	each 16	48 — —	7 8 —	40 8 —	15	45
1 Colour Bearer	10	10 — —	— 10 8	9 5 4	10	10
1 Trumpeter	6	6 — —	— 5 4	5 10 8	3	3
3 Tomtoms	each 6	18 — —	1 — —	17 — —	3	9
4 Havildars	10	40 — —	2 10 8	37 5 4	10	40
4 Naicks	8	32 — —	2 10 8	29 5 4	10	40
70 Sepoys	6	420 — —	23 5 4	396 10 8	3	210
	Total	634 — —	44 2 8	589 13 4		387

Establishment of One Battalion Company.

	Per Month.	Full Pay.	Off-reckonings.	Neat Pay.	Batta. Each.	Batta. Total.
1 Subidar	60	60 — —	6 — —	54 — —	30	30
3 Jemidars	each 16	48 — —	7 8 —	40 8 —	15	45
1 Colour Bearer	10	10 — —	— 10 8	9 5 4	10	10
1 Trumpeter	6	6 — —	— 5 4	5 10 8	3	3
3 Tomtoms	6	18 — —	1 — —	17 — —	3	9
4 Havildars	10	40 — —	2 10 8	37 5 4	10	40
4 Naicks	8	32 — —	2 10 8	29 5 4	10	40
70 Sepoys	6	420 — —	23 5 4	396 10 8	3	210
	Total	634 — —	44 2 8	589 13 4		387

Commissioned Officers to a Battalion of Sepoys.

	Per Month.	Pay.	Batta. Per Day.	Batta. Per Month.
1 Captain		124 — —	6	186
3 Lieutenants	each 62 — —	186 — —	4	372
3 Ensigns	each 49 9 7	148 12 9	3	279
	Total	458 12 9		837

Non-

Non-commiſſioned Officers to a Battalion of Sepoys.

		Full Pay.	Off-reckonings.	Neat Pay.
1 Serjeant Major		20	4	16
4 Serjeants	at 20 each	80	16	64
2 Drummers	14 each	28	6	22
	Total	128	26	102

Allowances to Officers of Sepoys.

3 Lieutenants	at 62 each per Month	186
3 Enſigns	62	186
Serjeant Major		20
	Total	392

Eſtabliſhment of One Battalion of Sepoys.

	Per Month.	Full Pay.	Off-reckonings.	Neat Pay.	Batta. Each.	Batta. Total.
1 Commandant and Subidar		120	6 — —	114 — —	30	30
10 Subidars	each 60	600	60 — —	540 — —	30	300
30 Jemidars	16	480	75 — —	405 — —	15	450
10 Colour Bearers	10	100	6 10 8	93 5 4	10	100
10 Trumpeters	6	60	3 5 4	56 10 8	3	30
30 Tomtoms	6	180	10 — —	170 — —	3	90
40 Havildars	10	400	26 10 8	373 5 4	10	400
40 Naicks	8	320	26 10 8	293 5 4	10	400
700 Seapoys	6	4,200	233 5 4	3,966 10 8	3	2,100
A Subidar acting as Adjutant		16	— — —	16 — —	—	—
	Total	6,476	447 10 8	6,028 5 4		3,900

Non Effectives to a Battalion of Sepoys.

	Per Month.	Full Pay.	Off-reckonings.	Neat Pay.	Batta. Each.	Batta. Total.
1 Writer		20	— — —	20 — —	—	—
1 Linguiſt		20	— — —	20 — —	—	—
3 Doctors	at 10 each	30	— — —	30 — —	—	—
10 Sircars	10 each	100	— — —	100 — —	10	100
1 Head Armourer		10	— — —	— — —	—	—
3 Inferior ditto	8 each	24	— — —	24 — —	—	—
10 Watermen	6 each	60	3 5 4	56 10 8	3	30
	Total	264	3 5 4	260 10 8		130

Staff to the Six Battalions of Sepoys.

	Per Month.	Pay.	Batta. Per Day.	Batta. Per Month.
One Lieutenant Colonel Commandant		248	20	620
One Major		186	15	465
One Adjutant		62	4	124
One Quarter-maſter		62	4	124
One Surgeon		124	6	186
Two Aſſiſtants		124	each 4	248
	Total	806		1,767

Staff to a Brigade.

	Per Month.	Pay.	Batta. Per Day.	Batta. Per Month.
One Aid de Camp to the Colonel		124	6	186
One Brigade Major		124	6	186
One Deputy Judge Advocate		62	4	124
One Paymaster		124	6	186
One Deputy		62	4	124
One Commiſſary of Muſters		124	6	186
One Deputy		62	4	124
One Surgeon Major		124	6	186
	Total	806		1,302

Gratuity, or Additional Pay, to Captains and Subaltern Officers in the Province only.

	Sicca Rupees.
To a Captain 3 Shillings per Day,	or 36 per Month.
To a Lieutenant 2 D°	or 24 D°
To an Enſign 1 D°	or 12 D°

A Cadet's Pay per Month 20 Sicca Rupees, and 2 Rupees per Day Batta.

N. B. This Gratuity to extend to Officers bearing Commiſſions only, and not to thoſe who have occaſional Rank by their Office.

Staff to the Army.

	Per Month.	Pay Sicca Rupees.	Batta. Per Day.	Batta. Per Month.
1 Perſian Interpeter to the Commander in Chief		100	6	186
1 Secretary D°		124	6	186
2 Aid de Camps D°	each 124	248	each 6	372
1 Quarter-maſter General, Batta according to his Rank		186	6	186
1 Surgeon General		248	6	186
1 Judge Advocate General		124	6	186
1 Town Major of *Fort William*		124	—	—
1 Barrack Maſter D°		124	—	—
1 Town Adjutant D°		62	—	—
1 Proveſt and Baggage Maſter, when the Army is in the Field only		62	4	124
	Total	1,402		1,426

Eſtabliſhment of a Company of Laſcars attached to the Artillery Company.

	Per Month.	Full Pay.	Off-reckonings.	Neat Pay.	Batta. Total. Each.	Batta. Total. Per Month.
2 Sarangs	each 12	24	2	22	5	10
8 Tindals	each 8	64	4	60	4	32
100 Laſcars	each 5	500	25	475	2	200
1 European Serjeant		20	4	16	—	—
	Total	608	35	573		242

Cooleys and Builders.

	Pay.	Batta.
1 Meſtery per Month	5	3
1 Mate D°	4	2
1 Cooley or Builder D°	3	2
Total	12	7

Pay

Pay and Batta to Artificers.

			Pay.	Batta.
Carpenters	1 Meſtery	per Month	10 —	6 —
	1 Mate	D°	7 8	2 8
	1 Turner	D°	7 —	2 —
	1 Baumidar	D°	7 —	2 —
	1 Carpenter	D°	5 —	2 —
Sawyers	1 Meſtery	D°	5 —	3 —
	1 Sawyer	D°	4 —	2 —
Painters	1 Meſtery	D°	5 —	3 —
	1 Painter	D°	4 —	2 —
Smiths	1 European Maſter	D°	30 —	20 —
	1 Black Meſtry	D°	10 —	5 —
	1 Mate	D°	7 —	3 —
	1 File Man	D°	5 —	2 —
	1 Hammer Man	D°	3 —	2 —
	1 Bellows Man	D°	2 —	2 —
Braſs Smiths	1 Meſtry	D°	7 —	3 —
	1 Braſs Smith	D°	5 —	2 8
Sail Makers	1 Meſtry	D°	7 —	3 —
	1 Mate	D°	6 —	3 —
	1 Sail-maker	D°	5 —	3 —
Sicklegurs	1 Meſtry	D°	7 —	3 —
	1 Mate	D°	5 —	3 —
	1 Sicklegur	D°	5 —	2 8
Chucklers	1 Meſtry	D°	5 —	2 —
	1 Chuckler	D°	4 —	2 —
	1 European Cooper	D°	20 —	10 —
	1 Caulker	D°	5 —	2 —
		Total	192 8	97 8

				Pay.	Batta.
Boats.	1 Butr of	10 Oars, Hire	per Day	1	12
	1 Woollack	8 —	D°	1	8
		6 —	D°	1	4
		4 —	D°	1	—
	1 Bujerow	18 —	D°	6	—
		14 —	D°	5	—
		12 —	D°	3	8
		10 —	D°	2	8
			Total	22	8

The Allowance to the Contractor, for the Maintenance of Elephants, Camels, Draught and Carriage Bullocks, is fixed by the Contract every Year.

The Pay of the Officers, as well as of the private Men of the European Battalion, ſhould be drawn in the Abſtract of their reſpective Companies, and not ſeparately by Bill, as has been practiſed.

The Pay of European Commiſſioned and Non-commiſſioned Officers, belonging to the Sepoy Battalions, ſhall be drawn for in one Bill by the Commanding Officers of the ſeveral Battalions reſpectively.

At *Fort William* the Pay and Appointments of every kind to the Town Major, Fort Adjutant, and all other Public or Staff Officers belonging to the Garriſon, as well as Allowances of every kind to Serjeant Majors, Quarter-maſter Serjeants, Camp Colour Men, &c. which are drawn for in the Brigade, ſhould be drawn for in one Bill by the Town Major; or in his Abſence by the Fort Adjutant; who muſt be careful in inſerting in his Bill every Man's Name, the Poſt he holds, with the Allowances of every kind he may be entitled to.

In future, all Officers ſhould draw their Pay and Batta, and every Demand they may have, on the Military Paymaſter, as ſoon as it becomes due; and the Paymaſters are directed not to diſburſe any Arrears of Pay or Batta, of above Two Months ſtanding, without their being counterſigned by the Commanding Officer of the Brigade.

The Paymaſters of Brigades ſhould regularly tranſmit, to the Commander in Chief, a Copy of the Diſburſements of their reſpective Brigades Monthly.

All Officers who may be abſent on Furlough, in future, ſhould draw their Pay from the Paymaſters of their reſpective Brigades; if detached, then from the Paymaſter of ſuch Detachment.

The Paymaſters of all ſubordinate Settlements, as well

well as of the Army and Detachments in the Field, are ſtrictly enjoined to tranſmit, without Delay, the Pay Rolls of the Military paid by them, to the Military Paymaſter General at *Calcutta*; alſo the Pay Rolls of the Sepoys, in the ſame Manner: This to be done regularly, as ſoon as poſſible after the Expiration of every Month. It is to be obſerved, that the Paymaſter of the Subordinates, as well as of the Army and Detachments aforeſaid, ſhould pay only the Net Pay to the Military and Sepoys.—All the Off-reckonings of the Military and Sepoys ſhould be paid to the Military Paymaſter General at *Calcutta*, and to remain in his Hands until called for by the Agents for making the Cloathing.

If any Sepoy, wilfully or careleſsly, loſes or ſpoils any of his Arms and Accoutrements, Stoppage ſhould be made out of his Pay, in ſuch Monthly Proportions as the Commanding Officer in the Field or Garriſon ſhall think fit, not exceeding Half his Pay; at the following Rates:

For a Muſket	Cur. R^{s} 20	For a Lock	C^{t} R^{s} - - 4
a Bayonet	- 2	a Cartouch Box	- 1
a Sling -	- 1	An.	An.
		a Worm 2, and for a Pricker -	3 4

Should any Sepoy deſire his Diſmiſſion before the Month is expired, he forfeits his Pay for that Month; but ſuch as wait till the End of the Month before they aſk their Diſcharge ſhould obtain it, and receive their full Clearance.

It is to be obſerved, that every Soldier, either of the Infantry, Cavalry, or Artillery, who dies on or before the 15th Day of the Month, ſhould be ſtruck off the Pay Rolls at the End of the Month; but if he dies after the 15th, he ſhould be continued on the Pay Rolls for the next Month only; when a Man deſerts, no further Pay ſhould be drawn for him on any Account.

By the Regulations preſcribed by the honourable the Court of Directors, for the Payment of the Sepoys on the *Madraſs* Eaſtabliſhment, the Paymaſter ſhould pay them himſelf; but the Battalions being generally ſeparated, either on Duty or otherwiſe, he is of Neceſſity to truſt the Payment of them to the Sircars only.

There will unavoidably, in the Courſe of the Month, be a Number of Men abſent from the Battalion, that cannot be ſaid to be upon Detachment, nor are they at any Place where their Pay can be drawn; ſuch as eſcort ſmall Parties, Furloughs, and ſick in the Hoſpital; the Pay of theſe Abſentees ſhould be drawn for with the Battalion, that they may be paid when they return; for it would be endleſs, if particular Bills were preſented to the Paymaſter on the Return of thoſe ſmall Parties; and it would require the Attention of Half a Dozen Paymaſters to keep ſeparate Accounts of each Battalion. From theſe Circumſtances, and the former Regulations of the Paymaſter, paying every Sepoy with his own Hand being found impracticable, from the many Detachments from that Corps, and particularly by the great Delay it occaſions, One Month being nearly neceſſary to complete the Payment of a Brigade for the preceding Month, it ſhould be diſcontinued; and it ſhould be obſerved, as a ſtanding Order, that the Captains of Battalions ſhould tranſmit Pay Rolls to the Paymaſter, which, on being certified by the Commiſſary to agree with his Muſter Returns, the Pay is to be iſſued accordingly.

That the Subaltern Officers may alſo be certain of a Recompence for the extraordinary Fatigue of Duty with Sepoys, and that they may be particularly careful in diſcharging that Duty, each Subaltern Officer ſhould draw an Allowance of Two Rupees per Day on the Sepoy Rolls, beſides the uſual Pay according to their Rank, which Allowance is to be advanced him with his Subſiſtence.

When Detachment is made from the Garriſon, or from the Army in the Field, the Commandant, or Commanding Officer, ſhould acquaint the Paymaſter therewith; and the neceſſary Subſiſtence for ſuch Detachment, when he cannot detach his Deputy, ſhould be paid into the Hands of the Commanding Officer of the Detachment; who ſhould give a Receipt for the Sum, and be accountable to the Paymaſter on his Return.

The ſupernumerary Serjeants and Corporals in the Service, till they are appointed to Vacancies, ſhould not be included in any Companies, but ſhould be drawn for ſeparately by the Commanding Officer, wherever they are, or at the Foot of the Rolls of the Company in which they do Duty.

Every Man's Name who dies, or deſerts, ſhould be noted at the Foot of the Pay Roll, with the Day on which it happened.

All Officers acting in the Field, within the Provinces, ſhould be allowed the whole Batta, agreeable to the underwritten Statement.

Half Batta only to be received by thoſe Officers who are ſtationed in Cantonments; but to the Commanding Officer of the Brigade, an extraordinary Allowance of Forty *Suñat* Rupees per Diem for defraying the Expences.

Statement of the Full Batta.

To a Colonel,	per Day	S^{a} R^{s} 25
Lieutenant Colonel	D^{o}	20
Major	D^{o}	15
Captain	D^{o}	6
Lieutenant	D^{o}	4
Enſign, or Lt F. Worker	D^{o}	3
Chaplain	D^{o}	6
Surgeon	D^{o}	6
Surgeon Aſſiſtant	D^{o}	4
Commiſſary	D^{o}	6
Deputy Commiſſary	D^{o}	4
Deputy Judge Advocate	D^{o}	4
Interpreter	D^{o}	6
Aid de Camp	D^{o}	6
Secretary	D^{o}	6
Paymaſter	D^{o}	6
Deputy Paymaſter	D^{o}	4
Surgeon General	D^{o}	6
Quarter-maſter General	D^{o}	6
Adjutants	D^{o}	4
Cadets	D^{o}	2
Judge Advocate General	D^{o}	6
Quarter-maſter	D^{o}	4
Provoſt and Baggage Maſter	D^{o}	4

No Officer under the Rank of a Field Offier, when commanding a Detachment on actual Service, ſhould receive more Batta than he claims from his Rank; but all Field Officers, commanding Detachments on actual Service, and Diviſions of Brigades in Cantonments, ſhould be allowed the ſame Batta as their next ſuperior Officer.

When Troops are in Cantonments, the Commanding Officer, not being a Field Officer, ſhould draw his full Batta, all the other Officers half Batta only.

Theſe Orders ſhould not extend to the Field Officers commanding Diviſions of Pergunnah Sepoys; they ſhould receive half Batta only, according to their Rank in the Army.

Captains commanding Pergunnah Battalions of Sepoys ſhould receive half Batta in lieu of the Off-reckonings.

Batta ſhould not be paid on any other than the undermentioned Occaſions, unleſs by particular Directions of the Governor and Council, or Commander in Chief; and if any Officer draws, or the Paymaſter iſſues, any more Batta than is allowed; he ſhould be obliged, after replacing the Overcharge, to anſwer for a Breach of Orders.

No one bearing a double Commiſſion, ſhould on that Account receive a double Allowance of Batta, but may draw the Batta eſtabliſhed for his higheſt Rank.

In lieu of the Allowances of Batta, all Non-commiſſioned Officers, and Private, ſhould be dieted in the Field,

Field, by Contract, at the Rate of each per Day; whenever therefore any new Contract is made, Care ſhould be taken to give the neceſſary Information of the Terms, to all Paymaſters, that when they advance Money in lieu of Diet, it may be according to Contract.

An Allowance of Three Days Diet Money, agreeable to the Victualing Contract, ſhould be made to the Military, on their firſt Arrival at *Fort William*, from *England*, or any of the Preſidencies, and the Contractors Allowance for One Day ſhould be made to the Military in general, on public Days, viz. Chriſtmas Day, New Year's Day, and the King's Birth Day; and alſo for Three Days after any Detachment returns to Garriſon, or Cantonments.

Whenever any Troops are tranſported by Sea from one Place to another, the Captain of the Company's Veſſel ſhould be allowed Two Rupees a Day for dieting each of the Officers, and Half a Rupee for each Man ſo tranſported; and that the Maſters of Country Veſſels be paid the ſame Allowance, with the Addition of One Rupee for each Officer per Day, in Conſideration of Freight for their Baggage, except when they are tranſported in any of His Majeſty's Ships; when, excluſive of the Allowance of per Day, which is always paid to the Purſer for the King's Proviſions, the Officers ſhould be allowed per Day, to enable them to lay in freſh Proviſions; and the Surgeons of all Ships, tranſporting European Troops from Place to Place by Sea, ſhould have an Allowance of per Month for each Man, for Attendance and Medicines.

The following Rules ſhould be obſerved by all Officers when drawing Batta, and no Deviation to be made from them but by particular Order.

All Officers when employed in the Field, beyond the Provinces, ſhould receive double Batta.

All Officers detached to Service to *Patna*, *Mongheer*, from any Station beyond the Provinces, ſhould draw double Batta, until their Arrival at *Patna*.

All Officers belonging to Troops ſtationed out of the Provinces, when detached on Service into the Provinces, ſhould draw full Batta only, and ſuch Officers as obtain Leave of Abſence from their Stations, out of the Provinces, to proceed to *Patna* or *Mongheer*, ſhould receive the ſame Batta, during their Abſence, as the Troops cantoned there are allowed; but they ſhould be permitted to draw the ſame Batta as their Corps, without the Provinces, until their Arrival at *Patna*.

All Officers ſent on Service to any Station Inland, without the Provinces, from the Preſidency, or any Part of *Bengal* or *Babar*, ſhould commence double Batta from the Day on which they paſs the Boundaries of theſe Provinces, either at the *Carumnaſſa*, or any other Place; but this ſhould not extend to Officers acting under the Command of any other Preſidency.

When any Officer is ſent from the Brigade or Detachment to which he belongs, he ſhould receive Batta according to the Nature of the Service he is upon, agreeable to the above Regulations; and although the Brigade or Detachment may be employed on Service during his Abſence, his Batta ſhould have no Connection with them, being detached.

All Officers belonging to Brigades, or attached to the Pergunnah Sepoys, within the Provinces, ordered on Duty to the Preſidency, either for Court Martials or otherwiſe, ſhould receive full Batta until their Arrival, and the ſame Allowances and Batta as drawn by the Officers doing Duty there, during their Stay.

Whenever any Man is deſirous of entering into the Service, he ſhould be preſented to the Commanding Officer at the Preſidency, or the Commanding Officer in Camp, and if approved, ſuch Approbation muſt be ſignified to the Paymaſter on the Spot, by whom the Man's Name ſhould be entered in a Book to be kept for that Purpoſe; his Name ſhould be alſo entered in the Brigade and Regimental Books; ſetting forth, in ſeparate Columns, the Country he is of, his Trade, the Ship he came out in, from what Service, his Age, the Day he entered, and for what Time; the Bounty Money ſhould be iſſued according to the Term for which he enliſted, viz. for Three Years, Forty Rupees; black Drummers and Fifers, allowed only Half this Sum; which the Paymaſters ſhould advance on the ſaid Recruits being entered on the Rolls, and ſigning Receipts for the ſame, which ſhould be atteſted by the Adjutant, or Brigade Major, and theſe ſhould be ſent Monthly to the Town Major, and entered in his Books, counterſigned by himſelf; every Non-commiſſioned Officer, or Soldier, ſhould, a Month before the Expiration of his contracted Time, make a Report thereof to his Captain, or Commanding Officer, that he may receive his Diſcharge, or the Bounty Money for re-liſting. And every Captain, or Commanding Officer of a Company, having received ſuch Notice, ſhould report it in Writing to the Commanding Officer of the Troops on the Spot.

The Town Major of *Fort William*, or Commanding Officer at Camp, on Notice given them of any Man being deſirous of renewing his Time, ſhould make out a Certificate in the ſame Manner as for Men enliſting, and to apply to the Brigade Major's Books, or to the Fort Major of *Fort William*; who ſhould ſearch the general Regiſter of Military kept by him for that Purpoſe, and ſhould certify whether or no ſuch Man has ſerved his contracted Time; which will then be ſignified to the Paymaſter as above, who ſhould advance the Bounty Money according to the Time.

No Officer, either in Camp or Garriſon, ſhould give a Diſcharge; but any Soldier that ſhall requeſt his Diſcharge, having ſerved his contracted Time, ſhould have Permiſſion to proceed to *Fort William*, and there make Application to the Governor for his Diſcharge, when it ſhould always be granted.

In the aforeſaid Manner ſhou'd the Recruits from Europe be enrolled, and their Subſiſtence ſhould commence from the Day of their Arrival, or ſooner in the Month, if it appears they are abſolutely in want of Neceſſaries.

When a Battalion of Sepoys is not detached from its Brigade, it ſhould be ſupplied with Iron, Steel, and Charcoal, from the Quarter-maſter's Stores; but when detached, an Allowance of Sixty Rupees per Month is to be drawn in lieu thereof.

Allowance to Staff Officers of Brigades.

Brigade Major.

	Ar. R^{s}.
2 Horſes either in Garriſon or the Field, at 30 per Month	
Stationary - - - -	40 D^{o}
Candles - - - -	30 D^{o}
Writer - - - -	40 D^{o}

Aid de Camp.

1 Horſe in Garriſon, 2 in the Field,	at 30 D^{o}
Candles - - - -	30 D^{o}

Adjutants and Quarter-maſters ſhould be allowed 30 Rupees each per Month, for a Horſe, during the Time they are in the Field only.

The Commiſſary, or Paymaſter in his Abſence, ſhould muſter, in the Preſence of the Commanding Officer, or one deputed by him, all the Cavalry, Artillery, Military, Sepoys, Laſcars, Artificers, Cooleys, and, in ſhort, all that receive Pay and Batta from the Company Monthly, if Time and Place will permit, and to note all Caſualties; one Copy of which Muſter, ſigned by him, ſhould be kept by the Paymaſter, and another tranſmitted to the Commiſſary General at *Calcutta*; theſe Muſters ſhould always be taken as near the End of the Month as poſſible, as they are in ſome Meaſure the Paymaſter's Guide in iſſuing the Pay.

In order to prevent Abuſes in the Victualing Branch, the Commiſſary ſhould be furniſhed every Monday Morning

Morning with the ſeparate Returns of the real Strength of each Company, as victualed; that the Daily Notes for the Delivery of Proviſions ſhould be ſigned by the Commanding Officer of the Company, who is to be particularly careful that no more be drawn for than actually are on the Spot, and the Number to be mentioned in Words, not in Figures; that when any Difference ariſes in the Number of Men drawn for from one Day to another, the Number of that Difference ſhould be mentioned, whether more or leſs. Suppoſe, for Example,

Thirty Men are drawn for in one Day leſs than the preceding, in this Caſe it ſhould be mentioned at the Foot of the Victualling Note (thus)

Thirty Men drawn for leſs than Yeſterday; viz.
Twenty-two detached,
Five ſent to the Hoſpital,
Two dead,
One deſerted.

Again: If more are drawn for one Day than the preceding; ſuppoſe the Number Twenty-four; it ſhould in like Manner be ſpecified at the Foot of the Victualling Note:

Twenty-four Men drawn for more than Yeſterday, viz.
Fourteen returned from Detachment,
Five — ditto — from the Hoſpital,
Five enliſted.

In ſhort, from whatever Cauſe the Difference ariſes, it ſhould be particularly mentioned; and if no Difference hath happened, it ſhould be alſo inſerted at the Bottom of the Victualling Note:

Difference ſince Yeſterday—None.

Every Surveyor ſhould draw his Pay and Batta according to his Rank in the Army, alſo the following additional Allowance as Surveyor:

If a Captain - - 150 Rupees per Month.
If a Subaltern - 100 ditto.

The Surveyor General his eſtabliſhed Allowance of 300 Rupees per Month.

A Captain ſhould be allowed a Draftſman, whoſe Allowance is to be Sixty Rupees per Month, and One Rupee per Day Batta, when on actual Service. A Subaltern ſhould not be allowed a Draftſman but by particular Orders.

Non-commiſſioned Officers, employed under any One Surveyor, ſhould never exceed Two in Number, without Permiſſion firſt obtained. They ſhould receive Pay according to their Station in the Army, and when on actual Service they ſhould be allowed an Extra Allowance of One Rupee per Day, in lieu of Batta.

No Surveyor ſhould have more than One Tindal and Six Laſcars, and thoſe ſhould be ſupplied from the Eſtabliſhment of *Calcutta*. Rolls of thoſe already employed ſhould be ſent to the Military Paymaſter General, to be added to the Eſtabliſhment. The Off-reckonings ſhould be drawn from them in the uſual Manner from the Firſt of Auguſt.

All Surveyors ſhould be allowed
4 Hircarrahs,
1 Head Cooley,
Cooleys,
2 Watermen.

Thirty Rupees per Month for a Moonſhy and Interpreter, Thirty Rupees per Month for the Expence of carrying their Tents. All Surveyors, when actually employed on Rivers, are to be allowed per Mont

If a Captain { 150 Rupees for a Bujerow. 30 Ditto for a Woollack. 60 Ditto for 4 Pulwars.
If a Subaltern { 105 Rupees for a Bujerow. 30 Ditto for a Woollack. 60 Ditto for 4 Pulwars.

All Surveyors ſhould indent to the neareſt Factory for what Stationary they may require.

No Inſtruments ſhould be purchaſed, nor any other contingent Charges be allowed, unleſs their Bills are firſt ſigned by the Governor or Commander in Chief under the Preſidency.

No Perſons in future ſhould be employed in any Inland Surveys, excepting thoſe actually in the Service.

No contingent Bills exceeding Three hundred Rupees ſhould be paid, unleſs counterſigned by the Commander in Chief.

We are, Gentlemen,
Your moſt obedient humble Servants,
(Signed) *John Cartier*,
R^t Barker,
Claud Ruſſell,
Ch^r Floyer,
Francis Hare.

Fort William,
28th July 1770.

The ſame having been read and approved, it was agreed, That the Regulations ſhould take place.

(Signed) *John Gartier*,
Claud Ruſſell,
John Reed,
Joſeph Jekyll.

Fort William, 26 September 1770.

At a Conſultation; PRESENT,

The honourable *John Cartier*,
Claud Ruſſell,
Charles Floyer,
Francis Hare,
Joſeph Jekyll,
Thos Lane,
R^d Barwell,
} Eſquires.

THE Military Committee lay before the Board their Fifth Section of their Code of Regulations.

To the honourable *John Cartier*, Eſq. Preſident and Governor, &c. Gentlemen of the Council of *Fort William*.

Honourable Sir and Sirs,

The Fifth Section of our Proceedings, relative to the Mode of ſupplying Boats for the Army in *Bengal*, we now beg leave to lay before you.

We would recommend that the Bujerows and Boats, to be employed in tranſporting a Brigade, do not exceed the following Number:

Bujerows allowed to Officers; viz.

ARTILLERY.

2 Captains -	1 each - - -	2
1 Adjutant and Quarter-maſter	- - -	1
6 Subalterns -	1 to 2 Subalterns - -	3
Conductors and Cadets	- - -	2
	From 12 to 16 Oars -	8

INFANTRY.

1 Colonel commanding a Brigade	- -	3
2 Lieutenant Colonels, 2 each	- -	4
2 Majors - -	1 each -	2
	From 20 to 16 Oars -	9
18 Captains - -	1 each - - -	18
38 Subalterns - -	1 to 2 Subalterns - -	19
12 Cadets - - -	1 to 3 Cadets - -	4

STAFF.

1 Chaplain - - - -	1
1 Brigade Major - - - -	1
1 Aid de Camp - - - -	1
1 Paymaſter - - - -	1
1 Commiſſary - - - -	1
2 Adjutants - - 1 each - - -	2
2 Quarter-maſters - Ditto - - -	2
1 Deputy Paymaſter and 1 Deputy Commander	1
2 Surgeons - each 1 - - -	2
6 Ditto Aſſiſtants - 1 to 2 Aſſiſtants -	3
From 16 to 12 Oars -	56
Total Numbre of Bujerows for a Brigade -	73

Large Boats for Europeans and Stores.

ARTILLERY.

1	Company of Europeans	8
	Quarter-maſter's Stores	2
	Guns and Tumbrils	13
	Magazine	3
	Additional Stores	3
	Spare Boats to ſupply any that may be damaged	5
		34
2	Grenadiers Companies, 8 each	16
16	Battalion D° 4 each	64
	Quarter-maſter's Stores	10
	Hoſpital	10
	Spare Boats to ſupply any that may be damaged	10
		110
	Theſe Boats to be from 500 M^ds to 400 each	144

Small Boats for Cooking, and Baggage Boats.

ARTILLERY.

2	Captains 2 each	4
6	Subalterns 1 D°	6
1	Adjutant and Quarter-maſter as ſuch,	1
1	Deputy Comm. Cadets, and Conductor	4
		15

INFANTRY.

		Cook^s.	Bagg^e.	Total.
1	Colonel commanding a Brigade	1	6	7
2	Lieutenant Colonels each	1	4	10
2	Majors D°	1	3	8
18	Captains D°	0	2	36
30	Subalterns D°	0	1	38

STAFF.

1	Chaplain	0	2	2
1	Brigade Major	0	2	2
1	Aid de Camp	—	—	2
1	Paymaſter	—	—	2
1	Commiſſary	—	—	2
2	Adjutants, as ſuch each 1	—	—	2
2	Quarter-maſters, as ſuch D°	—	—	2
1	Deputy Paymaſter and Deputy Commiſſary			2
2	Surgeons each 2	—	—	4
6	D° Aſſiſtants each 1	—	—	6
				125
	Theſe Boats to be from 200 M^ds to 150 each			140

Expence of the above Bujerows and Boats.

73	Bujerows on a Medium at 160 R^s each	11,680
144	Large Boats D° 65 D°	9,360
140	Small D° D° 30 D°	4,200
6	Dacca Pulwars 30 D°	180
	per Menſem	25,420

And of theſe, the following ſhould be kept conſtantly in Pay, at the under-mentioned Rates:

63	Bujerows, at 160 R^s each	10,080
120	Large Boats 65 D°	7,800
100	Small D° 30 D°	3,000
6	Dacca Pulwars 30 D°	180
	per Menſem	21,060

And, for the better Regulations of this Service, the following Orders ſhould be obſerved: One-half of the Boats in conſtant Pay ſhould be ſtationed at *Mongheer*, the other Half, in equal Proportions, at the Cantonments at *Dinapore* and *Burhampore*.

All Indents for Bujerows and Boats at the Preſidency ſhould be ſigned by the Town Major; and all Indents at the Brigade by the Major of Brigade, counterſigned by the Commanding Officer.

Theſe Indents ſhould ſpecify the Name and Rank of every Officer, with the Number of Men; and Boats ſhould be furniſhed for the latter, at the Rate of One Boat for 12 Men.

The Bujerows and Boats ſhould be muſtered at the Expiration of every Month, by the Commiſſaries of their reſpective Brigades; and a Report thereof ſhould be made to the Commanding Officers of Brigades, ſpecifying their Burthen and Number of Oars, as alſo ſuch as are unſerviceable; and the Commanding Officers, on ſuch Reports being made to them, ſhould direct others to be furniſhed in lieu thereof; and the Duplicates of ſuch Muſters ſhould be tranſmitted by the Commanding Officers to the Commander in Chief. The Commiſſary, or his Deputy, ſhould reſide at *Mongheer*, an Aſſiſtant at *Dinapore*, and One at *Burhampore*.

When Bujerows or Boats arrive at the Place of Deſtination, the Commiſſary, or his Aſſiſtant, ſhould apply to the Commanding Officer for his Orders to return or detain them.

All Bujerows and Boats ſhould be numbered, and their Burthen and Number of Oars marked on them.

The Commiſſary of Boats ſhould furniſh a Sircar for every Tranſport exceeding Six Boats, to provide for all Contingencies, as none ſhould be defrayed at the Company's Expence.

The Accounts of the Commiſſary of Boats ſhould be tranſmitted for Payment to the Paymaſter General, in One general Statement, at the End of every Month, being firſt counterſigned by the Commander in Chief.

Muſter Rolls of the Bujerows and Boats, as above mentioned, ſhould be tranſmitted Monthly, by the Commiſſaries of Brigades, to the Paymaſter General.

The Commiſſary of the Brigade, from whence any Bujerows or Boats are diſpatched, ſhould ſend Return of the ſame to the Commiſſary of that Brigade, which they are ordered to join, and the Aſſiſtant to the Commiſſary of Boats reſiding at the Station from whence they are diſpatched, ſhould make Application to the Commanding Officer for his Orders regarding the Number of Boats to be indented for from *Mongheer*, in order to replace the ſame.

We are, Gentlemen,
Your moſt obedient humble Servants,
(Signed) *Jno Cartier,*
R^t Barker,
Claud Ruſſell,
Chas Floyer,
Francis Hare.

The ſame having been read and approved, it was agreed that the Regulations ſhould take place.

(Signed)
John Cartier,
Joſeph Jekyll.

Fort William, October 9th, 1779.

At a Conſultation;

PRESENT,

The honourable *John Cartier*, *Joſeph Jekyll*, *Claud Ruſſell*, *Thos Lane*, *Chas Floyer*, *Richd Barwell*, *Francis Hare*, Eſquires.

THE Military Committee lay before the Board the Sixth Section of their Code of Regulations.

To the honourable *John Cartier*, Eſquire, Preſident and Governor, &c. Gentlemen of the Council of *Fort William*.

Honourable Sir and Sirs,

Having already done ourſelves the Honour to lay before you Five Sections of our Proceedings, the Sixth and laſt is now ſubmitted to your Approval; in which we have conſidered ſuch Alterations and Amendments as are requiſite to be made, in relation to the Magazines and Stores; the whole we have endeavoured to make as complete a Digeſt of Military Regulations, as Circumſtances would admit of.

The Charges and Expences incurred by the Magazines and Military Stores of this Settlement, are ſo exceedingly increaſed by the Augmentation of our Military Eſtabliſhment, that it now requires the moſt ſerious Conſideration to digeſt and bring into proper Order the ſeveral Branches of this important Department: The Committee therefore recommend to the Board, for its better Regulation, the Appointment of a Committee of Stores and Ordnance; which Committee, they think, ſhould conſiſt of the Governor, the Commanding Officer of the Army, and Two Members of the Board (the Military Storekeeper for the Time being to be always one) the Chief Engineer, and the Commanding Officer of the Artillery. A further Inducement to the Recommendation of this Mode is, that ſome Years ago the Court of Directors thought proper to recommend a ſimilar Committee to the Preſident and Council of *Fort St. George*.

The Buſineſs of this Committee ſhould, we think, be as follows, viz.

To examine all Indents from the Army and Magazines; to inſpect Monthly the State of the Military and Ordnance Stores at the Preſidency; and to repreſent their Condition, and what are deficient; to form a Statement of the Supplies neceſſary to be indented for from Europe; to ſuperviſe the Monthly Expences of all kind of Stores; to lay before the Board ſuch Obſervations as may occur to them for better regulating the Buſineſs of this Department; to approve of all Plans, Conſtructions, and Alterations, in the Ordnance, and to make all Contracts for Military and Ordnance Stores.

A Chain of Magazines, for the Supply of Ammunition and Stores, to any Part of the Provinces where Troops may be employed, will not only contribute greatly to the Defence of the Country, but will, in the End, be a very conſiderable Saving to the Company; for, in that Caſe, there will be no Occaſion for our Armies and Detachments to travel with ſuch immenſe Magazines behind them, as they are uſually under the Neceſſity of doing, not only lengthening the Line of March, but drawing off a conſiderable Part of the Attention of the Troops for the Preſervation of the Magazines.

One of the principal Maxims of War, for the Security and Defence of Countries, is that of eſtabliſhing Magazines, both of Ammunition and Forage, in the proper Situations.

Our Provinces have an Advantage which few other Countries poſſeſs; we mean, Water Carriage for the Tranſportation of our Supplies, at almoſt all Seaſons of the Year; and therefore it is proper that our Magazines ſhould be ſo ſituated as to profit by it.

We therefore beg leave to recommend, that Two grand Magazines be eſtabliſhed, one at the Preſidency, and the other at *Dinapore*; Two ſubordinate Magazines, one at *Mongheer*, the other at *Burhampore*, and an Expence Magazine at *Buxar*; thoſe at *Mongheer* and *Buxar* to indent and ſend their Returns to *Dinapore*; that at *Burhampore* to the Preſidency. In order to their being more expeditiouſly ſupplied with the Stores indented for, and that a General Indent may be ſent from *Dinapore* to the Preſidency, of the Stores wanted for the Magazines of *Mongheer* and *Buxar*, the Committee have preferred the Situation of *Dinapore* to *Buxar* for the grand Magazine out of the Preſidency, it being the eſtabliſhed Cantonment for a Brigade, and conſequently not ſo liable to any Inſult from an Enemy.

We are further of Opinion, That, for the better carrying into Execution the above Regulations, the following Orders ſhould be paid a ſtrict Attention to; That all Perſons under whoſe Charge Stores are lodged, be directed to keep an exact Account of Iſſues, Receipts, and Remains; and that a Copy of the ſame be Monthly tranſmitted to the Committee of Ordnance and Stores, agreeable to the under-mentioned Form:

Quality of Stores.	Remaining 31ſt Jan. 1770.	Receipts.	Iſſues.	For what Service, and by whoſe Order.	Remaining 29th Feb.	Stores now wanting and indented for.

That as the Indents and Receipts of Stores are the Vouchers of the Commiſſary of Stores, they ſhould therefore be ſent in, at the Expiration of every Month, that they may be compared with the Account of the Iſſues of Stores, to the Clerk of the Committee of Stores; and that the Iſſues of Stores and Ammunition, from an important Magazine, may not lay entirely at the Mercy of a Commiſſary of Stores, that he at all Times acquaint the Commanding Officer of the Troops neareſt to the Magazines, that ſuch Iſſues are going to be made, and ſhew him the Indents to that Purpoſe.

That all Indents for Ammunition, Artillery, Stores, &c. be made by the Commiſſary of Stores to the neareſt Magazine, certified by the Commanding Officer of Artillery, and Commanding Officer of Brigade. That in order to prevent too frequent Draughts on the eſtabliſhed Magazines, that no Iſſues be made from them, without an Order from the Committee of Ordnance, or the Commander in Chief, excepting in Caſes where the Service requires an immediate Iſſue of Stores and Ammunition, and then it ſhould be expreſſed at the Head of the Indent, "For emergent Service," which ſhould be ſufficient Authority for the Commiſſary of the Magazine to make the Iſſue, the Commanding Officer of the Troops neareſt to the Magazine being informed thereof.

That a regular Account be kept by the Quartermaſter of each Corps, and in each Brigade, of all Stores he has indented for, and received, in the Courſe of the Month; who ſhould deliver in a Return to the Commanding Officer of the Corps to which he belongs, duly ſpecifying all Receipts and Remains of Stores, agreeable to the foregoing Form.

That the Commanding Officer of Corps deliver in ſuch Returns to the Commanding Officer of Brigades, and they be directed regularly to tranſmit their Returns to the Committee of Stores, and the Commander in Chief under the Preſidency, that he may thereby obtain a diſtinct View of the total Expence of Stores in the Three Brigades.

That when any Stores are rendered unſerviceable, either by Service, Accident, or any other Cauſe, the proper

proper Officers report accordingly to the Commanding Officers of Brigades; and upon his Report to the Commander in Chief, he ſhould order a particular Survey to be made of all ſuch Stores; which Survey ought to be laid before the Committee, in order that they may be condemned, or broke up for other Purpoſes.

That in the like Manner, when Stores become unſerviceable in any of the Magazines, the Commiſſary of that Magazine report to the Committee of Stores; that ſuch Stores be returned to the Preſidency, or remain until the Commandant of Artillery and proper Officers can have a regular Survey upon them, to be afterwards approved by the Committee.

That whenever any Supplies of Stores and Ammunition are required from the Preſidency, for the Uſe of the Grand Magazine, the Commiſſary of Stores, or the Deputy Commiſſary of Stores, lay the proper Indents before the Committee, by whoſe Order the neceſſary Supplies are to be ſent.

We have the Honour to be,
Gentlemen,
Your moſt obedient humble Servants,
(Signed)

John Cartier,
R^t Barker,
Claud Ruſſell,
Chas Floyer,
Francis Hare.

Fort William,
Sept. 21ſt 1770.

The ſame having been read and approved; it was Agreed, that the Regulations ſhould take place.

(Signed)

John Cartier,
Claud Ruſſell,
Joſeph Jekyll.

And Your Committee having requeſted of Lord *Clive* to peruſe the above Regulations, and to communicate his Opinion with regard to them, his Lordſhip made the following Obſervations:

1ſt, That One Adjutant, or One Quarter-maſter, in the Artillery, is ſufficient; and that the having both theſe Officers is an unneceſſary Expence:

2dly, There is no Occaſion for a Magazine Serjeant, or a Park Serjeant—That theſe Duties may be done by the Common Serjeant of the Artillery:

3dly, That the Number of Laſcars ſhould be reduced One-half in Time of Peace; as a greater Number is at that Time unneceſſary, and a greater Number may be eaſily raiſed in Time of War, if neceſſary.

4thly, The ſame Obſervation with regard to the Laſcars for the Army, and for the ſame Reaſons.

5thly, The ſame Obſervations with regard to Draught Bullocks.

6thly, The ſame with regard to the Artificers.

7thly, The Allowance to Adjutants for Writers, and to Quarter-maſters for Sircars, and alſo for Candles, are new Articles of Charge, and unneceſſary.

8thly, The Ten Sircars and Ten Watermen to each Battalion of Sepoys, may be reduced to One-half of that Number in Time of Peace.

9thly, The Paymaſters and Commiſſaries, being covenanted Servants, are not entitled to any extraordinary Allowance, except Batta, when they are in the Field.

10thly, Allowance for Horſes to the Staff Officers and Aid-du-Camps, and Candles to the latter when in Garriſon, unneceſſary.

11thly, The Allowance for Boats to individual Officers unneceſſary, except to Field Officers who command Detachments, and are obliged to keep Tables.

General *Caillaud* having likewiſe peruſed the Extract of *Fort William* Conſultations, containing a complete Code of Military Regulations, eſtabliſhed in 1770, and being examined as to his Opinion upon them; ſaid, That he perceived the Pay and Batta was reduced to nearly the ſame Rates which are allowed the Troops on the Coaſt of *Coromandel*; but that the contingent Charges are conſiderably higher: That this may poſſibly ariſe from the Difference of Services: That the Number of Officers on the Staff is likewiſe more conſiderable: That the Officers of the Sepoys are likewiſe more in Number; which latter Circumſtance he conceives to be a great Advantage, and what the Preſidency of *Fort St. George* would have wiſhed for, had they had the Means to effect ſuch an Addition.

And being further aſked, Whether the Officers and Soldiers could ſerve at a ſmaller Expence in *Bengal* than on the Coaſt of *Coromandel?* he replied, That as far as he could judge, from the Time of his Service in *Bengal*, which was but a Twelvemonth, he thought, upon the whole, they might.

And Lord *Clive* being alſo aſked the ſame Queſtion, anſwered, That he was of Opinion an European Officer or Soldier could live as cheap in the firſt of theſe Settlements as in the latter, with reſpect to all Articles except thoſe which come from Europe.

And being further aſked, Whether theſe European Articles are neceſſary to the Officer or Soldier? he replied, That none of them were neceſſary to the Soldier; but that Wine and ſome other Articles were neceſſary to the Officer.

And Your Committee ordered the Minutes of the Conſultations at *Fort William*, and the General Letters of the Company relative to the Military Eſtabliſhment in *Bengal*, to be laid before them; and having carefully peruſed the ſame, they have ſelected ſuch Parts thereof as ſeem to them material for the Information of the Houſe; contenting themſelves with forming Abſtracts of thoſe Papers which are relative to Matters of an earlier Date, or which have undergone Alterations, and which therefore appeared to them leſs neceſſary to be ſet forth at large; and inſerting more fully in their Report thoſe Proceedings upon which the preſent Military Eſtabliſhment in *Bengal* has been founded; and in order to a clearer Underſtanding of the Subject, they have diſtributed, as far as the Matter would allow, the Information received from the Company under the ſeveral diſtinct Heads of Alterations in the Number and different Corps of Troops in the Company's Service at that Settlement; of the Pay, Emoluments, and Batta, aſſigned to theſe Troops; and of the contingent extraordinary Expences attending them; following the Order of Time in which they took place.

And as to the firſt Head; viz. the Number and Nature of theſe Forces, Your Committee find, by a Minute of a Conſultation at *Fort William* of the 22d September 1760, That Colonel *Caillaud* gave in Propoſals to raiſe a Body of European Cavalry for the Service of the Company, conſiſting of Two Troops of Dragoons; the Company to be at the whole firſt Expence of fitting out each Troop complete; after which the Captain of each Troop is to keep all their Accoutrements, Furniture, &c. belonging to the Horſes, in good Repair; likewiſe to maintain their Horſes, provide them with Shoes and Phyſic, &c. and to defray every other neceſſary Charge; for which he is to be allowed 30 Rupees per Menſem for every Horſe in the Field, and 20 Rupees per Ditto, for every Horſe while in Garriſon; the Company to give the firſt Cloathing; alſo to eſtabliſh One Troop of Huſſars, on the ſame Pay, and under the ſame Regulations, as the Dragoons; alſo to eſtabliſh Two Companies of Artillery: And Your Committee find, That the Board approved of theſe Propoſals; and that, as the Number of Troops, by the Returns, amounted to near 1,200 Men, and the Deduction from thence, of 435 Men, of which theſe new Eſtabliſhments were

were to conſiſt, would leave a Reſidue of about 750 Men, the Board ordered this Remainder to be divided into 10 Companies, with their proper Officers.

And Your Committee find, That in the Company's General Letter to *Bengal*, dated 19th February 1762, the Directors complained that their military Charges were large, and to all Appearance increaſing; and that they recommended, that no Innovations ſhould be introduced without an abſolute Neceſſity; that if the Appointment of an additional Field Officer was really an Expence of this Sort, they muſt ſubmit to it; but they required of the Preſidency, that they would take the firſt proper and favourable Opportunity of reverting to the Method of having One Major only upon their Eſtabliſhment: And they added, that as the Preſidency have formed Two Troops of European Horſe, and a Party of Huſſars, upon Colonel *Caillaud*'s Repreſentation of the abſolute Neceſſity of ſuch a Corps of Cavalry, they hoped this Meaſure, which is a heavy Addition to their military Expences, was not undertaken without ſuch abſolute Neceſſity; but that however, ſince theſe Troops had been raiſed, the greateſt Care ſhould be taken to keep the Expences attending them within the Limits mentioned in the Conſultations of the Preſidency of the 22d September 1760; and they directed, that as ſoon as Circumſtances would ſafely admit thereof, the whole Corps, or at leaſt a Part thereof, ſhould be reduced.

And Your Committee find, That in a General Letter to *Bengal* 9th March 1763, Notice was taken of a Circumſtance mentioned to them by Major *Carnac*, in his Letter to them 8th February 1762; viz. That their Eſtabliſhment was loaded with the Expence of more Captains than need be, owing to the unneceſſarily making it a Point that the Sepoy Battalions ſhould be commanded by Captains; whereas, ſuch is the Nature of Sepoys, that it requires a particular Genius and Talents to be qualified for that Service, and the Battalions ſhould be given only to ſuch who are ſo qualified, without regard to Rank; and that, in the ſame Letter, Notice was taken of another Obſervation of Major *Carnac*; viz. That, notwithſtanding the late Reduction of their Infantry by Mortality, the beſt Men had been picked out to form an ideal Troop of Cavalry, which exiſted no otherwiſe than in the immenſe Expence attending them, becauſe they had the Pay and Appointment of Troopers, although they were not yet mounted, and although there was not the leaſt Probability of their being completely provided with Horſes under a conſiderable Length of Time; which Obſervation, they ſay, was confirmed by a general Return tranſmitted by Colonel *Coote*, whence it appeared, that in November 1761 only 4 Horſes were procured to mount 66 Men: And the Directors concluded by expreſſing their Confidence, that, as this Matter had been duly repreſented to the Preſident, the ſame will have been properly conſidered, and Care will have been taken to reduce all unneceſſary Expences thereon; and they recommended in a particular Manner to the Preſidency, that, if the extraordinary Expence attending the Officers of the Sepoys had not been already retrenched, the whole Body of theſe Troops might be placed on the moſt frugal Footing.

And Your Committee find, by a Minute of a Conſultation at *Fort William*, of the 17th September 1763, That the Preſidency agreed to raiſe a Third Company of Artillery, on the ſame Eſtabliſhment as thoſe then exiſting, upon a Report from the Board; who, having conſulted with Major *Carnac*, were of Opinion, that Two Companies of Artillery were greatly inſufficient for this Branch of the Service, when the Army was in the Field, which had appeared very evident in that Campaign; and who had repreſented, that 60 or 70 Men, drafted from the King's Regiment and Company's Battalion, had been conſtantly obliged to do Duty in that Corps; adding, that from the Increaſe of the Sepoys, they might oftener have Occaſion to ſend out ſmall Detachments of Artillery, and that ſome Means ſhould be thought of to augment that Number.

And Your Committee find, That the Preſidency, in order to carry this Plan into Execution, directed, that the 15 Men received from *Madraſs* ſhould be inrolled in this Company, and that 10 Men from each European Ship, which can ſpare them, ſhould be drafted, on the ſame Footing which had been laid down by the Company for ſupplying the Pilot's Service; and that the ſeveral Captains ſhould be accordingly made acquainted with this, and be ordered to land each 10 Men, who might be willing to remain on theſe Terms.

And Your Committee find, That in a Court of Directors, 26th October 1763, on a Motion made, it was ordered, That as Peace is now eſtabliſhed, it ſhould be referred to the Committee of Correſpondence to conſider what military Force might be neceſſary to be kept up at the Company's ſeveral Preſidencies in *India*, and the moſt eligible Method for reducing the heavy Charges thereof, and to report thereon.

And Your Committee find, That the Committee of Correſpondence, on the 11th and 30th November 1763, in purſuance of this Reference, reported, That, conſidering the preſent Situation of the Company's Affairs upon the Coaſt of *Coromandel*, and in *Bengal*, the late Territorial Acquiſitions, and the other Advantages they enjoyed at thoſe Places, could not be preſerved without a reſpectable military Force; that this Force, in the Opinions of General *Lawrence*, Engineer *Call*, and General *Caillaud*, ſhould conſiſt of from 2,500 to 3,000 Infantry, 200 Cavalry, 300 Artillery, all Europeans, and 5,000 Sepoys at each of the ſaid Two Preſidencies; that the Annual Expence thereof at each Settlement, according to a Calculation made by Mr. *Call*, would amount to the Sum of £. 150,000. And the Committee of Correſpondence remarked thereupon, that this was certainly an enormous Sum, but that, having well weighed every Circumſtance which had occurred to them, they thought it could not be reduced, for the preſent, lower than the Sum of £. 120,000 a Year; that if, through an ill-timed Parſimony, any great Misfortune ſhould happen to the Company, the Court of Directors would undoubtedly incur ſevere Cenſure, by not attending, as far as was really neceſſary for Safety, to the Opinion and Judgment of Officers of ſuch diſtinguiſhed Abilities and Experience.

And Your Committee find, That the Committee of Correſpondence, for theſe Reaſons, offered the following Plan as a ſafe Medium, until the Court could receive a public Declaration of the Sentiments of the Two Preſidencies; and they ſtated the Expence of theſe Eſtabliſhments, as they had before obſerved, at the Sum of £. 120,000 each; viz.

		Men.
Infantry.	Three Battalions of 700 Men each, being 21 Companies, or - Including 3 Majors, 18 Captains, 21 Lieutenants, and 21 Enſigns.	2,100
Cavalry.	Two Companies, or - - Including 2 Captains, 4 Lieutenants, and 4 Cornets.	200
Artillery.	Three Companies, or - - Including 3 Captains, 6 Lieutenants, and 6 Lieutenant Fireworkers.	300
	Europeans	2,600
Sepoys.	Four Battalions of 1,000 Men each - - - Including 4 Captains, 4 Lieutenants, and 4 Enſigns, all Europeans.	4,000
	Total	6,600

And

And Your Committee find, by a Minute of the Court of Directors, 30th November 1763, That the Court, on reading the Minutes of the Committee of Correſpondence above-mentioned, agreed to them, till they could receive a public Declaration of the Preſidents and Council of *Fort Saint George* and *Fort William* upon the Occaſion.

And Your Committee find, That the Court of Directors, in their General Letter of the 30th December 1763, informed the Preſident and Council of *Bengal* of theſe ſeveral Particulars; adding, that they hoped the Military Force, upon this Plan, would be fully ſufficient to anſwer every good Purpoſe, and enjoining them to carry it into Execution as nearly as Circumſtances would permit; and ordering them, if any Deviation therefrom ſhould be found really neceſſary, to give their Reaſons very fully, that the Company might be ſatisfied no Alteration was made that could poſſibly be avoided; and they directed, that the Pay ſhould be continued upon the Eſtabliſhment then exiſting, and that the Majors ſhould receive 16 Shillings per Day, which included both the Pay of Major and Captain.

And Your Committee find, That the Preſidency, in their ſeparate Letter of 17 September 1764, repreſented the great Danger to which the Company's Intereſt was expoſed, by frequent Mutinies among the Sepoys, and urged the indiſpenſable Neceſſity of keeping up ſuch a Body of Engliſh Troops at the Settlement, as might of themſelves be a ſufficient Security for their Poſſeſſions, and might always over-rule the Country Forces, which the great Extent of their Connections now obliged them to keep up, although they could have but little Dependance on their Fidelity and Attachment; and they added, that if the Eſtabliſhment of 2,600 Europeans, mentioned in the Letter of the Directors, dated 30th December 1763, was always kept complete and effective, it might, in their Opinion, anſwer this Purpoſe, but that at preſent they wanted about 1,600 Men to fill up this Eſtabliſhment; and that, as the Directors were acquainted with the Number embarked in the Ships not yet arrived, they hoped the earlieſt Opportunity would be taken to complete the whole, and that at leaſt 500 Men would be Annually allowed to recruit and keep it up.

And Your Committee find, That Lord *Clive*, in a Letter to the Court of Directors of the 27th of April 1764, propoſed, That the Company ſhould always have in *Bengal* 4, or at leaſt 3,000 Europeans, to conſiſt of 3 Battalions of 700 each, 4 Companies of Artillery of 100 each, and 500 Light Horſe; and that he obſerved, that though their Forces had done great Things, and had gained great Honour, much was ſtill wanting to bring them to that due Obedience and Subordination, which is conſiſtent with the true Intereſt of the Service; that while His Majeſty's Forces were Abroad, and the Company had ſo few of their own, Two or Three Field Officers might anſwer the Purpoſe; but that as His Majeſty's Troops had been ſince re-called, they ſhould immediately endeavour to ſupply this Deficiency; and that he recommended particular Officers, with whoſe Military Merits he declared himſelf and the Company well acquainted; and that upon this Occaſion, he added, that he had very ſtrong Reaſons to wiſh, that this Idea of regimenting their Troops might take place; for that without ſuch a Subordination, he ſhould not be able to enforce their Orders for the Reduction of their Military Expences, which had been a conſtant dead Weight, and had ſwallowed up their Revenues; and that he wiſhed, whatever Emoluments were unavoidable, might fall to thoſe few, who have been long and are high in their Service, whether Civil or Military; and that the Expence would, by theſe Means, be ſcarcely felt by the Company in Compariſon to the preſent; when, for want of due Subordination, every one thought himſelf entitled to every Advantage; and that he added, that the Juniors in the Company's Service would be hereby excited to exert themſelves, from a certain Knowledge, that Application and Abilities only could reſtore them to their native Country, with Fortunes honourably acquired.

And Your Committee find, by a Minute of the Court of Directors of the 30th of April 1764, That Lord *Clive* was on that Day introduced into the Court, and ſworn as Preſident of *Fort William*, and Commander in Chief of the Company's Forces there; and that he then explained himſelf on the Plan propoſed in his Letter above-mentioned; which the Court referred to the Committee of Correſpondence to conſider of, and to confer with his Lordſhip thereon, and to report their Opinion.

And Your Committee find, by a Minute of the Committee of Correſpondence of May the 1ſt, 1764, that the Committee having complied with the Directions of the Court of Directors, and having compared the Plan of Lord *Clive* with that adopted by the Company, and contained in their General Letter to the Preſidency of *Bengal*, dated 30th of laſt December, found that the Two Eſtabliſhments agreed with reſpect to the Infantry, but that his Lordſhip had propoſed Four Companies of Artillery, containing 400 Men, and 500 Light Horſe; and that the Committee of Correſpondence were of Opinion, that it ſhould be recommended to the Governor and Council to abide by the Company's Plan, as to the Number of Men, for the preſent; but that it ſhould be left to them to reduce the ſame whenever it might be done with Safety, or to increaſe it, whenever it ſhould appear to be abſolutely neceſſary, and not otherwiſe: And likewiſe, that as his Lordſhip had repreſented the great Utility of having Field Officers, which, among other Advantages, would be the Means of enabling him to reduce the exorbitant Allowance of Batta, they were alſo of Opinion, in the preſent Situation of Affairs, that each Battalion of Infantry, inſtead of being commanded by a Major only, ſhould have a Colonel, a Lieutenant Colonel, and a Major: And they were further of Opinion, that Application ſhould be made to the Secretary at War, for a ſuperior Commiſſion for Major *Adams*, in regard to the great Service he had rendered the Company; and that he might continue in *Bengal*, with the King's Troops, ſo long as the Exigency of Affairs ſhould require it.

And that whereas Lord *Clive* propoſed Six Battalions of Sepoys, making Six thouſand Men; the Company's preſent Eſtabliſhment, conſiſting of Four Battalions, containing in the whole Four thouſand Men, ſhould be abided by, if poſſible; but if the Exigency of Affairs really required a larger Number, the Governor and Council might increaſe them, as far as they ſhould ſee fit at the Time.

And Your Committee find, by a Minute of the Court of Directors of May the 1ſt, 1764, That the Court agreed to the Report made them by the Committee of Correſpondence.

And Your Committee find, That the Court of Directors, in their General Letter of June the 1ſt, 1764, acquainted the Preſident and Council of *Fort William* with theſe Reſolutions.

And Your Committee find, by a Minute of a Conſultation at *Fort William*, of September the 9th, 1765, That Lord *Clive* then informed the Board, that, ſince he had been with the Army, he had formed it upon the Eſtabliſhment and Plan laid down by the Company in their laſt Commands; and that he propoſed, for the regulating the Troops in future, and the Prevention of Abuſes, that there ſhould be ſeparate Paymaſters, with Deputies and a Commiſſary to each Brigade; which Your Committee find was then agreed to, and that Three Paymaſters were in conſequence then nominated.

And Your Committee find, That the Select Committee, in their Letter of September the 30th, 1765, repreſented

ſented to the Court of Directors, that, by the exact Regimental Returns in Cloaths, they will ſee at one View, the deplorable Condition of the Infantry in *Bengal*, to complete which, not leſs than Nine hundred Men would ſuffice; that they therefore moſt earneſtly requeſted, that the Company would, the next Year, ſend out Twelve or Fourteen hundred Men for this Eſtabliſhment; giving peremptory Orders, that none of this Number ſhould be detained, upon any Conſideration, on the Coaſt of *Coromandel*; that when they were once complete, they ſhould require, for the Security of that Country, no more than Six hundred Recruits to be ſent out Annually; viz. Five hundred Infantry, Sixty Artillery, Twenty Cavalry, and Twenty Serjeants for the Sepoys; that to this Number muſt be added Thirty Volunteers and Officers; and that it would be of the utmoſt Benefit to this Plan, to ſend out every Year Six or Seven Gentlemen from the Academy at *Woolwich*, for Artillery Officers, as that Service ſuffered extremely for want of Perſons properly inſtructed to conduct it; ſince no Officer, who knew the Benefit of the Infantry's Service in *Bengal*, would chuſe to quit it for the Advantage the Artillery could afford.

That they already felt the good Effects of regimenting the Company's Troops; that Diſcipline, Subordination, and Economy, began to take place.

And Your Committee find, That the Preſident and Council at *Fort William*, in their Conſultation of November the 11th, 1765, having taken into Conſideration the great Amount of Surgeons Bills, for attending the Military in the Field, and in Garriſon, they reſolved to contract with them in future, at a certain Rate, for providing for the People in every thing, except Cloathing, Bedding, Cots, and Lodging; and that the ſame ſhould be fixed at the Sum of 18 Shillings per Month; and that Orders ſhould be iſſued out accordingly, for the Information of the Commanding Officers of Brigades, and of the Surgeons of the Army.

And Your Committee find, by a Minute of a Conſultation at *Fort William*, of the 18th of Auguſt 1766, That the Board, taking into Conſideration the preſent State of the Army, and the great Expence incurred by maintaining ſo large a Force, not only for their Defence and Security, but likewiſe for collecting of the Revenues of the Kingdoms of *Bengal* and *Babar*, were of Opinion, that the Company ſhould only ſtand charged for ſuch a Part of the Forces as were neceſſary for the Defence of their own Fortifications and territorial Poſſeſſions, and that the Government ſhould be charged with the reſt; and it was therefore the Opinion of the Board, that one of the Brigades, conſiſting of a Regiment of Nine Companies of Europeans, and of Six Battalions of Sepoys, would ſuffice for the Protection of the Company's Fortifications, and Diſtricts of *Calcutta*, *Chittagong*, *Burdwan*, and *Midnapore*, and that the firſt Brigade ſhould be appointed to that Service; and if at any Time this Brigade ſhould be under the Neceſſity of taking the Field, in ſuch Caſe, Batta, and all extraordinary Expences on that Account, were to be charged to the Government.

And Your Committee having examined the Right honourable Lord *Clive*, as to the Meaning of this Minute, his Lordſhip explained to them, that one of the Brigades ſhould be charged to the Company, and the Expences paid out of their territorial Poſſeſſions, which were ceded to them by the Nabobs *Myr Jaffier* and *Coſſim Ally Cawn*; but that all the extra Expences of that Brigade, and all the Expences of the reſt of the Army, ſhould be charged upon the Dewannee Revenues, which is meant by the Word Government.

And Your Committee find, by a Letter of the Select Committee at *Fort William*, of the 5th and 9th December 1766, That they repreſented, that the great and national Object of increaſing the Company's Inveſtments, was not to be ſecured and perpetuated without an unremitting Attention to their Military Eſtabliſhment, and the maintaining of a Force proportioned to the Riſque incurred by the Extenſion of the Company's Influence and Poſſeſſions: That the Diſmiſſion of the Nabob's uſeleſs Military Rabble, and of thoſe Troops that were kept up by the Rajahs and Phoujedars, in their ſeveral Diſtricts, for the Purpoſe of enforcing the Collections, had obliged the Preſidencies to raiſe Eight Battalions of Independant Sepoys: That, notwithſtanding the great Number of Recruits ſent out this Year from *England*, and the liberal Supply of Troops granted by the Preſidency at *Fort Saint George*, the Mortality on board the Tranſports had been ſo great, as well as the Loſs from the Misfortune which had happened to the *Falmouth*, and the Effects of the late unhealthy Seaſon, had been ſo fatal, that the Preſidency could not avoid being alarmed at the extraordinary Diſproportion of the Numbers between their European and Black Infantry: That the very ſignal Inſtance of Fidelity and Attachment exhibited by the Sepoys, during the late Mutiny of the Officers, might be ſufficient to quiet their Apprehenſions, and remove all Suſpicion of their Conduct, if the Experience of their dangerous Inſolence and turbulent Spirit, in the preceding Year, had not evinced the Neceſſity of keeping the Black Troops in Awe and Subjection.

And Lord *Clive* being aſked, as to the Inſtance of the Fidelity of the Sepoys in the Event above alluded to, informed the Committee, That upon a Mutiny among the Officers, and their being turned out of the Fort of *Mongheer*, a Battalion of Europeans got under Arms, with a View to mutiny and to follow their Officers; that a Battalion of Sepoys, upon receiving Advice of ſuch a Deſign, immediately marched up to them, and reduced them to Submiſſion.

And Your Committee find, by a Minute of the Court of Directors, of December the 24th, 1767, That the Court completed the Number of Officers belonging to the Eſtabliſhment of *Bengal*, as ſettled upon the 16th of that Month, and appointed the ſeveral Officers; and taking Notice, that it had been repreſented to them, that it would be greatly for the Benefit of the Service to have ſome young Gentlemen, Cadets from the Royal Academy at *Woolwich*, appointed Lieutenant Fire-workers in the Train, they appointed them to thoſe Stations.

And Your Committee find, by a Minute of a Conſultation at *Fort William*, dated November 3d, 1769, That Brigadier General *Smith* having obſerved, that there was no Check upon the Surgeon Majors of each Brigade, according to the Plan in which their Hoſpitals are conducted; and having recommended the Appointment of a Surgeon General, who ſhould have the Power to inſpect into the State of all military Hoſpitals, and, having no Object to bring him from his Duty, would prove the beſt Controul over them; and having repreſented to the Board, that ſuch an Appointment was intended by Lord *Clive*, and that, as he was informed, it actually exiſted on the Coaſt of *Coromandel*, the Board, in conſequence, ordered this Appointment, and nominated a Surgeon General, at the Pay of Ten Shillings a Day.

And Your Committee find, by a Minute of a Conſultation at *Fort William*, of the 23d of May 1772, That the Board, deliberating on the little Service the ſmall Body of Cavalry on the Company's Pay can ever be of, and conſidering, that in Time of actual Service, it would be either expoſed to the perpetual Hazard of being cut off, if at any Diſtance from the Infantry, or prove an Embarraſſment if joined to it; and reflecting alſo, that the Expence of a Body of Horſe, capable of doing real Service, would exceed their Means, ſince the Annual Coſt of ſo inconſiderable a Number as they now maintaintained was not leſs than Rupees 3,01,675. 1. 2.; they reſolved, that the whole Cavalry, both *European* and *Indoſtan*, be directly diſbanded; and that the *European* Officers, Serjeants, &c. be incorporated with the Brigades.

Your Committee, in the next place, proceed to lay before the Houſe what has occurred to them upon the Articles of Pay and Batta.

And they find, by a Minute of a Conſultation at *Fort William*, of the 23d September 1761, That the Committee of Accounts laid before the Board a Statement of the Difference of Pay between the King's and Company's Officers and private Men, and of a Gratuity to make them equal; as likewiſe a Liſt of Allowances to be made the Officers in the Field, upon a Repreſentation of Colonel *Coote* on that Subject; and that the Board conſented to the Payment of ſuch Difference, till ſuch Time as the Company's Pleaſure ſhould be known.

And Your Committee find, That Thirty-nine of the Military Officers delivered in a Letter to the Board, dated September the 21ſt, 1761, aſſigning their Reaſons why the Double Batta ſhould not be ſtruck off; and therein repreſenting, that it would be impoſſible for an Officer to live in a Manner ſuitable to his Station, if that Reduction took place. Houſe Rent, and the Prices of all Proviſions, being ſo greatly increaſed within a few preceding Years, while their Allowances in Garriſon continued the ſame, that it was only with the Aſſiſtance of what little an Officer could ſave out of his full Batta in the Field, that he was enabled to ſubſiſt decently the reſt of the Year in Garriſon, and fit himſelf out for the next Campaign; and that it would readily appear how little could be ſaved in the Field, when the great Expences an Officer is there liable to were conſidered, to ſay nothing of the Loſſes he often met with by the Death of Horſes, and the Deſertion and Interception of Coolies with his Baggage, for which no Allowance was made.

That it was true, the Officers on the Coaſt ſubſiſted on leſs Batta, but this was not without much Difficulty, though moſt kind of Proviſions are much cheaper there than in *Bengal*; that the Campaigns of theſe Officers were never at ſuch a Diſtance from one Settlement or other, either Engliſh or Foreign, as to oblige them to carry ſo large a Stock of Neceſſaries with them as an Officer in *Bengal* was under the Neceſſity of doing, ſince this Army was generally 3 or 400 Miles from *Calcutta*, the only Place whence they could be ſupplied, *Patna*, *Coſſimbuzar*, and the other Subordinates; affording little or nothing: That the being obliged to carry ſo much Baggage made the Expence of hiring Coolies run very high; whereas the Supplies, that are ſent to the Camp from the different Settlements on the *Coaſt*, did not bear ſo exorbitant a Price, nor were the Charges of Carriage ſo great: That if an Officer, by the Means of great Frugality, and denying himſelf the Comforts of Life, in a long Courſe of Years had it in his Power to lay by a little Money, perhaps to maintain a Family, or to enable him to reviſit his native Country, yet he muſt pay an extravagant Price before he could get a Paſſage Home: That the Reduction of Batta would entirely deprive him of the Hope of returning; there being no Half-Pay allowed, nor any other Proviſion made, as there is in His Majeſty's Service, for thoſe who may be rendered incapable of ſerving themſelves or their Country, by old Age, Loſs of Limbs, or other Accidents, which a Soldier is always liable to: That in *India* their Rank is inferior to that of the King's Officers; and that in *Europe* they have no Military Rank at all.

That they therefore truſt in the Juſtice of the Preſidency, not ſo far to under-rate the Service of their Military Officers, as to think of reducing their Allowance, when they have already ſo greatly the Diſadvantage, in point of Intereſt, of every other Branch of the Company's Servants, that nothing but their Zeal for the Service, and a Regard for their Profeſſion, can be ſuppoſed to retain them in it.

And Your Committee find, That the Board ordered Captains *Champion* and *Bradbridge* (the two Senior Captains in *Calcutta*, who ſigned that Letter) to deliver in, next Council Day, an Eſtimate of ſuch extraordinary Expences as they judged to be abſolutely neceſſary in the Field; and that they likewiſe ordered the Commiſſary General to lay before the Board an Account of the Amount of Officers Batta for the laſt Year.

And Your Committee find, by a Minute of a Conſultation at *Fort William*, of the 25th September 1761, That the Commiſſary General laid before the Board the Account of Batta allowed the Officers in the Field, from December 1759 to November 1760; which is as follows:

Fort William, 25th September 1761.

ACCOUNT BATTA to the Military, from December 1759 to November 1760.

Batta to Officers with the Army under Colonel *Caillaud*.

	December 1759	9,353	7	6	
	January 1760	11,689	6	6	
	February	11,172	9	8	
	March	11,756	2	9	
	April	14,398	—	—	
	May	17,674	—	10	
	June	20,923	11	—	
	July	20,036	4	1	
These Months the Troops were in Cantonments, and had ſingle Batta only.	August	9,371	5	2	
	September	11,854	1	3	
	October	11,014	—	—	
	November	11,294	8	9	
					160,537 9 6
Batta to Officers on the Detachment under Captain *Spears*, from February 1760, to April 1760, both Months included					12,052 6 —
Batta to Officers on the Detachment under Captain *Fiſcher*, from February 1760, to July 1760, both Months included					26,025 1 6
Batta to Officers with the Detachment under Major *Yorke*.					
	September 1760	708	7	6	
	October	3,872	14	—	
	November	5,937	13	6	
					10,519 3 —
				Current Rupees	209,134 4 —

And

And Your Committee find, That Captains *Champion* and *Bradbridge* likewiſe laid before the Board an Eſtimate of Expences Monthly, neceſſary for a Captain during a Campaign; which is as follows; viz.

Fort William, 25th September 1761.

ESTIMATE of Expences Monthly, neceſſary for a Captain during a Campaign.

	Garriſon.	Field.	Difference.
Head Servant - -	5	10	5
Another ditto - -	3	6	3
Cook - - - -	4	9	5
Barber - - - -	1	2	1
Waſherman - - -	1	2	1
Bearers - - -	16	41	25
Coolies for Baggages, Eight	—	—	40
Two Peons - - -	—	—	12
Horſekeeping - -	—	—	30

Difference of the Price of Liquors.

Madeira 30 Bottles, at 1 8 each -			45	—		
Beer 30 — 12 - -			22	8		
Arrack 15 — 4 - -			3	12		
					71	4
Suppoſing Five to meſs together, Proportion of Coolies - - - - - -					40	—
For extraordinary Dearneſs of Proviſions, Oil, Vinegar, &c. &c. - - - -					40	—
D° Wearing Apparel - - - -					40	—
					A. R° 313	—

* It is to be obſerved, that no Allowance is made for the Prime Coſt of Horſe and Palanquin, which cannot be leſs than 1,000 Rupees; nor for Riſques, Breakage, and Loſſes of all Sorts, to which an Officer is liable during the Courſe of a Campaign.

And Your Committee find, That thereupon the Board reſolved, That, notwithſtanding their great Deſire to make ſo conſiderable a Saving for the Company as would be done by reducing One-half of the Officers Batta, yet, having maturely conſidered every Article of the above Eſtimate, they could find nothing in them more than ſeemed neceſſary; and that they therefore reſolved, That the Batta be continued on the preſent Footing.

And Your Committee find, That the Board likewiſe took under their Deliberation the vaſt Expence of Elephants, Camels, victualing the Troops, and furniſhing Boats; and thinking it the moſt eligible Method of reducing theſe Expences, that Advertiſements ſhould be publiſhed for Contracts to be entered into with the Perſons who would agree at the cheapeſt Rates, they ordered Notice to be given to the preſent Contractors, that their Contracts ſhould ceaſe the 31ſt of December next enſuing; and they directed that the moſt proper Conditions ſhould be drawn out, and laid before the Board for their Inſpection, before ſuch Advertiſement took place.

And Your Committee find, by the Company's General Letter to *Bengal* of March 9th, 1763, That the Directors replied, That the extraordinary Allowance of Double Batta was what they could not paſs over without ſome Animadverſions; that ſuch an Increaſe of Allowance was not only entirely new to them, but no Reaſons were given why, of late, it ſhould be deemed more neceſſary than it was heretofore. They obſerved, that their Compliance therewith is founded on an Eſtimate, which appears to be of a very extraordinary Nature, with regard to the great Number of Servants ſaid to be neceſſary in the Field; to the alledged Dearneſs of Proviſions, which, the Directors have Reaſon to believe, is greater on the Coaſt of *Coromandel* than in *Bengal*; and alſo to the unprecedented Article for Wearing Apparel. They further remarked, That, notwithſtanding the Captains rate their Field Expences at 313 *Arcot* Rupees per Month, yet, by the general Liſt of Batta, inſerted by the Preſidency among their Military Regulations of 1761, it appears, that they had even exceeded this Eſtimate, by allowing each Captain 12 *Arcot* Rupees per Day for his common Field Expences, and 20 when commanding a Detachment; and they alledged, that His Majeſty's Troops will neceſſarily expect the ſame Indulgence; and the Company's Troops, at their other Settlements, will think themſelves equally entitled thereto: That, by the Account in the Conſultation of 25th September 1761, the Batta to Officers only, on the Eſtabliſhment at *Bengal*, amounted to Current Rupees 209,134. 4. in the Year, to November 1760; which, together with the great additional Sum for the Allowance of one *Arcot* Rupee per Day to 3 private Men, was an Expence which ought not, without the moſt abſolute Neceſſity, to have been complied with to ſuch an unreaſonable Extent: And that theſe Conſiderations ſhould have influenced the Preſidency ſo far as not to have ſupported the Rank of the Officers ſo much to the Prejudice of the Company, more eſpecially at a Time when ſo great Loſſes and Charges were incurred by the War: They added, that they could not admit the Arguments of the Officers, advanced in their Letter of the 21ſt September 1761, in Support of their Demands, to be of ſufficient Force; for that though they (the Directors) were deſirous to anſwer their original Engagement with the Military Gentlemen, and to grant them Encouragement ſuitable to their Merit, yet it could not be juſtly expected that they ſhould be enabled to raiſe ſuch Fortunes as might lead them to quit the Service in a ſhort Space of Time, an Inconvenience which of late had frequently happened: That they approved of the Steps taken for the reducing the Expences of Draft Cattle, victualing the Troops, and furniſhing Boats; but expreſſed their Regret to have found, by their Letter 21 January 1762, that the whole cannot be carried into Execution by Contract, relying however upon the Preſidency to act therein as they ſhould find moſt conducive to the Intereſt of the Company.

And Your Committee find, by a General Letter from *Fort William*, 14th of February 1763, That the Preſident and Council repreſented, that they had made what Reduction they could, in the Article of Batta and other contingent Charges, and that they had lately appointed a Special Council to be held, with the Aſſiſtance of Major *Adams* and Major *Carnac*, for taking this eſſential Branch under Conſideration, and making what further Reduction may ſeem poſſible.

And Your Committee find, That the Court of Directors, in their General Letter of June the 1ſt, 1764, replied, That they had given their Sentiments ſo fully upon the exorbitant Military Expences of the Preſidency, in their Letter of 9th March 1763, that they had now only moſt poſitively to enforce the Orders therein given, for their taking every Opportunity to reduce them within the moſt frugal Bounds the general Good of the Service would admit of; but that, with reſpect to the double Batta, however, they poſitively ordered, That, immediately upon Receipt of their Letter, Half of it ſhould be ſtruck off; that is to ſay, all their Military were to have ſingle Batta only, in the ſame Manner as it was allowed at the Preſidency at *Fort Saint George*; and that they earneſtly recommended, that even the ſingle Batta ſhould be reduced, whenever Circumſtances would admit of it: That, as the Sum of £.6,000 a Year was to be allowed Lord *Clive*, as Preſident and Governor, they did not mean that this Sum was to include his extraordinary Expences, in caſe his Lordſhip ſhould at any Time be under the Neceſſity of taking the Field; and that they directed, that all ſuch Expences ſhould be borne by the Company, and paid to his Lordſhip out of their Caſh in *Bengal*, in which Buſineſs they recommended all the Frugality that was conſiſtent with the Service.

And

And Your Committe find, That the Preſident and Council of *Fort William*, in their Conſultation of 25th of January 1765, determined, That, as the Batta to the Army was thought proper and neceſſary, on Account of their being engaged in actual Service of ſo much Conſequence, the Reduction thereof ſhould be deferred for the preſent, at leaſt till the Arrival of Lord *Clive* and the other Members with the expected Field Officers; and added, that they hoped, by the Example and Support of theſe latter, to meet with leſs Difficulty in this Undertaking.

And Your Committee find, That the Select Committee at *Fort William*, of September the 30th, 1765, acquainted the Directors, That they had already iſſued their Orders for ſtriking off Half the Double Batta, and ſhould, in a very few Days, put their Forces entirely on a Footing with the Troops on the Coaſt of *Coromandel*, which would be reducing the Military Expences of the Preſidency as low as they could bear, conſiſtently with the Intereſt of the Company and the Good of the Service.

And Your Committee find, That the Select Committee at *Fort William*, in their Letter of March 24th, 1766, repreſented, That the Directors were already adviſed, that their Orders reſpecting the Reduction of Batta took place on the Firſt Day of that Year: That this Meaſure had produced ſome Murmurings and Complaints amongſt the Subalterns, and even a Memorial to the Council from the Officers of the Firſt Brigade: That the Preſidency, however, conſcious of the Neceſſity of reducing the Military Expences, were determined to ſee theſe Orders ſtrictly obeyed; though, at the ſame Time, they muſt confeſs, that, until the Charges incurred on Account of Servants, Horſes, and the neceſſary Equipage of the Field in this Climate, were diminiſhed by ſome public Regulation, the Allowance of a Subaltern would ſcarcely maintain him in the Station of a Gentleman.

And Your Committee find, That the Directors, in their General Letter of March the 4th, 1767, approved very much the Firmneſs of the Preſidency in reducing the Batta; and declared, that they truſted to their Prudence, to regulate it in ſuch a Manner, as, on one hand, to give no juſt Ground for murmuring, and on the other, ſtrenuouſly to maintain what they thought it their Duty to conform to; that they expected to be informed, if the Officers of the Firſt Brigade had proceeded farther than preſenting their Memorial, and that they ſhould in the moſt exact Manner be acquainted, if any of them had diſtinguiſhed themſelves by an Oppoſition to the Orders of the Preſidency.

And Your Committee find, by a General Letter of March the 17th, 1766, to the Select Committee at *Fort William*, That the Directors expreſſed the real Pleaſure with which they obſerved the good Effects of regimenting their Troops, by a Beginning of Diſcipline, Subordination, and Economy; and that they flattered themſelves, that the Preſidency had ſucceeded in their Endeavours for reducing their heavy Military Expences, and in particular for ſtriking off Half the Double Batta, to put them upon the ſame Footing as at *Fort Saint George*.

And Your Committee examined *Henry Strachey*, Eſquire, with regard to certain Meaſures taken, in 1766, for the Purpoſes of reducing the Batta allowed to the Troops in *Bengal*, and with regard to the Conſequences of thoſe Meaſures; and he produced to Your Committee a Narrative of thoſe Tranſactions; which Your Committee have inſerted in the Appendix, N° 1.

Your Committee now proceed to lay before the Houſe what has occurred to them material upon the Subject of Extraordinary Contingent Expences;

And they find, That the Preſident and Council, in their General Letter from *Bengal* of November the 12th, 1761, informed the Court of Directors, That having received from the Preſident and Council at *Fort Saint George*, a Copy of their Orders of the 13th of March 1761, which directed Colonel *Coote*'s Field Expences to be paid out of the Caſh of *Bengal*, they accordingly communicated the ſame to the Colonel; who informed them, that the Amount of his Charges, during the 15 Months which he commanded the Army on the Coaſt, was *Arcot* Rupees 60,000; and the Preſident and Council obſerved, that although this Sum, being brought together, may appear large, yet, for the Reaſons mentioned in the ſaid Letter, they were of Opinion, that his Table could not have been kept for leſs, and therefore directed the ſame to be immediately diſcharged.

And Your Committee find, by a Minute of the Select Committee at *Fort William*, of October the 25th, 1765, That, Lord *Clive* being arrived, the Committee took into their Conſideration the Company's Orders to reduce the enormous Military Charges of the Preſidency, and came to the following Reſolutions; viz.

To write to the Colonels of the ſeveral Brigades, requiring them to give Notice to all the Officers under their Command, that in future they are to depend wholly upon their Pay and Batta, without any Expectation from Perquiſites of any Kind or Denomination.

That, after the 1ſt of January next, the whole Batta will be ſtruck off from all the Troops ſtationed in Cantonments within the Provinces, and their Pay reduced preciſely to the Allowance made to the Company's Forces on the *Coromandel* Coaſt; excepting,

That, in Conſideration of the unavoidable Expences of tranſporting Liquors, and other Neceſſaries, to great Diſtances from the Preſidency, thoſe ſtationed at *Patna* and *Mongheer* ſhould be allowed Half Batta; which Allowance they were not to regard as a Right, but as an Indulgence, to ſtand in lieu of the uſual Conſideration for Boats, &c.

That, as a farther Encouragement to the Company's Troops, and to remove all Difficulties ariſing from the Scarcity of *Arcot* Rupees, their Pay ſhould in future be iſſued in *Surat* Rupees: And further,

That if at any Time the Troops ſhould be employed beyond the Limits of the Provinces, ſuch Addition ſhould be made to their Batta, as might be thought reaſonable.

That, for the better maintaining the Dignity of the Colonels of Brigades, and enabling them to ſupport the Expence of a public Table in the Field, and for other Officers, an additional Allowance ſhould be made them of 40 Rupees per Diem, which Allowance was to be enjoyed by the Field Officers who ſhould command the Brigade for the Time being.

That Field Officers, commanding a Detachment, ſhould have the ſame Batta as their next Superior; which Indulgence was not to extend lower than the Rank of a Major.

That the Commanders of Brigades ſhould be acquainted with the Preſidency having appointed Pay-maſters to each Brigade; and directed, that in future the Pay not only of the Officers and Soldiers, but of Coolies, and all other Perſons employed by the Company on Account of the Army, ſhould be iſſued by the Paymaſters, together with all Diſburſements and contingent Charges.

That the Commiſſary ſhould be ordered to muſter all Perſons, Military and others, who received the Company's Pay, at the Cloſe of every Month, or as near as the Service would admit.

That no Bills of any kind ſhould be paid, until they were duly counterſigned by the Commanding Officer.

And Your Committee find, That the Select Committee agreed to tranſmit theſe Reſolutions to the Commanders of the ſeveral Brigades, enjoining their ſtrict Obedience, and requiring them to notify the ſame to the Officers of the different Corps.

And Your Committee find, by a General Letter of the Court of Directors, of December the 24th, 1765, That they by no Means approved the Allowance of 4,000

Rupees per Month, for the Field Expences of the Commander in Chief; and that they alledged, that the Example of the Allowance made to Colonel *Coote* (which the Presidency had followed) never had met with their Approbation; and they directed the President and Council to conform, as near as possible, to the *Fort Saint George* Establishment, which was, for the Table and other Field Expences of the Commander in Chief, during his being in the Field, 10 Pagodas per Diem, and from 25 to 30 Coolies for his Baggage; but they added, that they did not mean to limit this Expence when Lord *Clive* took the Field as Commander in Chief; having ordered, in general Terms, that his Lordship was to be allowed his Field Expences.

And Your Committee find, That the Select Committee at *Fort William*, in a Letter of 19th February 1767, represented, That, in Times of profound Peace, when the Troops lose the Advantage they enjoy in the Field, and are reduced in Cantonments to Half Batta, and in Garrison to their mere Pay, it was scarce possible that the Subaltern Officers could subsist, and maintain the Appearance which they ought, of Gentlemen; that the Presidency would try every possible Means to reduce the Expences, and to lower the Wages and Number of Servants; but that Abuses had prevailed so long, and established themselves so firmly, that Time, and Rigour, would be required to remove them; that Colonel *Smith* had already made great Progress in the Reformation of this Military Establishment; and that they were persuaded that the same Activity, which had been exerted in reducing the Army to Discipline and Obedience, would be continued, in order to influence the Officers to Prudence and Economy.

Your Committee, having thus laid before the House Abstracts of that Information which they have received from the Books of the Company, with regard to the Number, Nature, and Economy of their Forces in *Bengal*, have thought proper, as they set forth in the Beginning of this their Report, to insert at full Length such Papers of a later Date as they have judged, for the Reasons already given, to require being stated in that Extent; viz.

An Extract of a Letter of Colonel *Richard Smith*, to the Governor and Council at *Bengal*, dated September the 10th, 1766:

An Extract of the Company's General Letter to *Bengal*, dated the 20th of November 1767:

An Extract of the Company's General Letter to *Bengal*, dated the 16th of March 1768:

An Extract of the Company's General Letter to *Bengal*, dated the 17th of March 1769:

An Extract of a Consultation of a Select Committee at *Fort William*, dated the 18th of August 1769:

A Minute of a Consultation at *Fort William*, of the 22d of August 1769:

A Minute of a Consultation at *Fort William*, dated November the 14th, 1769:

An Extract of *Bengal* General Consultations, dated the 16th of December 1769:

An Extract of the Company's General Letter to *Bengal*, dated the 17th of January 1770:

A Copy of the 110th Paragraph of the Company's General Letter to *Bengal*, dated the 23d of March 1770:

A Copy of the 100th Paragraph of the Company's General Letter to *Bengal*, dated the 10th of April 1771:

An Extract of the Company's General Letter to *Bengal*, dated the 25th of March 1772:

An Extract of the Company's General Letter to *Bengal*, dated the 7th of April 1773.

Extract of a Letter from Colonel *Richard Smith* to the Governor and Council at *Bengal*, dated the 10th September 1766.

Agreeable to your Orders I send you an Account of my Expences. I own I feel myself rather hurt that you should think it possible for me to make any unreasonable Charges. What Extra Expence has been incurred falls not on the Company; the Stipulation with the King being Thirty Thousand Rupees per Month; and the Company's Extra Charges, upon a Medium, did not amount to Twenty-four Thousand Rupees per Month.

The Honourable Company	D^{r}	
To Batta as Colonel commanding the Army of Obfervation, from the 4th May 1765 to the 31ſt July 1765, being 89 Days, at 75 Rupees per Day - -	6,675	
Pay of Hircarrahs in thoſe Three Months	360	
Batta, and Preſents to ſeveral Eſcorts on the Rout from *Calcutta* to *Banneras* -	430	
		7,465
To Expences during my Command, from 1ſt Auguſt 1765 to the 1ſt Auguſt 1766, at a Medium, amounting to 4,700 Rupees per Month - - -		56,400
To a Horſe died on Service at *Suragepoor* Camp, which coſt me - - -		1,200
To extraordinary Charges incurred during my Command at *Allahabad* and *Patna*; viz.		
Paid the Company for Broad Cloth and Velvet, preſented to the King and *Rohillah* Chiefs, as by Invoice tranſmitted to me by Mr. *Sumner* - - - -	1,786	
Paid Mr. *Moodie*, for Looking Glaſſes, Trinkets, and Toys, preſented to the King - - - - - -	2,000	
Negaranahs for myſelf and public Officers on public Days - - -	1,200	
Preſents to the Nabob *Shujah Dowlah* and his Sons - - - - - -	780	
D^{o} to the Nabob *Aſhey Rhamet Cawn*, the *Robillah* Chief - - - -	1,820	
D^{o} to Nabob *Inait Cawn*, his Son - -	970	
D^{o} to *Mahomed Rejah Cawn*, Naib of the Provinces - - - -	1,840	
Expence of the *Morattoe* Negociation, and Preſents to *Moneah al Dowlah*, *Beni Behadu*, *Nudjif Cawn*, *&c. &c.* -	2,046	
		12,442
Head Quarters at *Myr Abſeelo*	Sun't Rupees	77,507
the 10th September 1766.	(Signed) *Richd Smith.*	

Extract of the Company's General Letter to *Bengal*, dated 20th November 1767.

In the Commiſſion granted upon the Duannee Revenues.

114. Being ſatisfied how much our Trade and Poſſeſſions may be affected by the good Services of the Company's Military Officers, therefore, the better to encourage them to exert themſelves in the Preſervation of theſe great Objects, we have thought proper to allow them to ſhare in the following Manner; viz.

	Shares.
The Commander in Chief (as ſuch only, he not being to ſhare as a Member of the Select Committee or Council) to have, - - - - - - -	7½
Colonels each, - - - - - -	2½
Lieutenant Colonels each, - - - -	1½
Majors each, - - - - - - -	¾

115. The

115. The ample Proviſion here aſſigned to the Commander in Chief, aſſures him of an honourable Competency; and we expect Colonel *Smith*, and his Succeſſors in the Command, ſhall continue to ſhew an unremitting Attention to their Duty, and the preventing all Frauds and Abuſes in the Expences of the Army.

116. The Allowances, made to the reſt of the Field Officers, are ſuch as put our Service on a more advantageous Footing than any other Military Service in the World, and gives them the Proſpect of improving their Fortunes by a gradual Progreſſion.

117. After all the Allowances are made to the Company's principal Civil and Military Servants, as before directed, a conſiderable Proportion of the 2½ per Cent. Commiſſion will remain unappropriated; in order therefore to encourage the reſt of the Company's Military Officers, and to remove every Complaint of Reduction of Double Batta, we have thought proper to make them, over and above their preſent eſtabliſhed Pay, the following Allowances, by way of Donation or Gratuity only; and which are to be paid them accordingly; viz.

To a Captain	-	Three Shillings a Day.
To a Lieutenant	-	Two Shillings a Day.
To an Enſign	-	One Shilling a Day.

But we muſt here obſerve to you, and accordingly direct, that neither a Colonel, Lieutenant Colonel, or Major, is to be allowed the Three Shillings a Day, as Captain of a Company; the Shares we have allotted them in the Produce of the 2½ per Cent. upon the Revenues, being in full for our Donation or Gratuity, as well for their being Captain as Field Officers. And here it is proper to inform you, that it is our poſitive Order and Direction, that the Double Batta be never reſtored to any of our Officers whatſoever.

Extract of the Company's General Letter to *Bengal*, dated 16th March 1768.

Par. 77. As the Company's extenſive and rich Poſſeſſions in *India* cannot be ſecured but by a large Body of well regulated Troops, we have conſulted Lord *Clive*, Generals *Lawrence*, *Caillaud*, and *Carnac*, and other Military Gentlemen, on this important Subject; and have thereupon found it neceſſary to make ſome Alterations in the preſent Military Eſtabliſhments at the ſeveral Preſidencies; at yours, in particular, where the Company have ſo much at ſtake, it is highly expedient to increaſe the Number of Europeans, and to have them commanded by a larger Proportion of Field and other Officers. Upon this Idea we have thought proper to adopt the following Plan for the Military Eſtabliſhment in *Bengal*, which you are to carry into Execution accordingly, as ſoon as you can. We ſend out this Seaſon, for *Fort St. George* and *Bengal*, about 1,700 Recruits, as you have been already adviſed, about 1,200 whereof are intended for you; and we give the neceſſary Directions to the Preſident and Council of the firſt named Place accordingly. We alſo ſend you ſeveral Officers, as hereafter mentioned; and it is our Intention to ſupply you with ſuch a Number of Recruits Annually as will keep the ſeveral Corps complete.

78. Inſtead, therefore, of the Eſtabliſhment as it now ſtands, the following is to be ſubſtituted and adopted; viz.

79. It is to conſiſt of Three Regiments; each Regiment to be divided into two Battalions; each Battalion to be compoſed of Seven Companies, and One Grenadier Company; each of the ſaid Seven Companies to conſiſt of One Captain, One Lieutenant, One Enſign, Four Serjeants, Four Corporals, Two Drummers, and Fifty private Men; and the Grenadier Company to conſiſt of a Captain, Three Lieutenants, Five Serjeants, Five Corporals, Three Drummers, and Sixty-ſeven private Men.

80. The Field Officers are to be, a Colonel to each of the Three Regiments, and a Lieutenant Colonel and Major to each Battalion.

81. According to the ſaid Eſtabliſhment, the Three Regiments then are to be compoſed of

	3	Colonels
	6	Lieutenant Colonels
	6	Majors.
15		
	48	Captains
	60	Lieutenants
	42	Enſigns.
150		
	198	Serjeants
	198	Corporals
	102	Drummers.
498		
2,502	—	Private Men.
3,165		

82. That the ſeveral Battalions may be completely Officered, agreeable to our Intentions expreſſed in the 79th Paragraph, the Cuſtom of the Field Officers having the Command of Companies is hereby ordered to be ſet aſide; conſequently they are not to be entitled to Pay as Captains of Companies, or Advantages ariſing therefrom by Cloathing, or any other Emoluments whatſoever. However, the Pay of Field Officers, as ſuch, being not ſufficient to ſupport them in a Manner ſuitable to their Rank, we do agree, and accordingly direct, that they be allowed an Addition of Ten Shillings a Day; viz.

A Colonel as Field Officer	-	-	£.— 15 —
Addition as above	-	-	— 10 —
			£. 1 5 —
A Lieutenant Colonel as Field Officer			£.— 10 —
Addition as above	-	-	— 10 —
			£. 1 — —
A Major as Field Officer	-	-	£.— 5 —
Addition as above	-	-	— 10 —
			£.— 15 —

83. The Allowances ſeverally allotted to them out of the Revenues, as directed in our General Letter of the 20th November laſt, in Addition to the above-mentioned ones, we conſider as a very ample Compenſation for every former Advantage ariſing to Field Officers as Captains of Companies.

84. As much depends upon a well regulated Corps of Artillery, and in order to give all fitting Encouragement to the Officers of ſuch Corps, it is to be formed into a Battalion, conſiſting of Four Companies, each Company to be compoſed of

	1	Captain
	1	Captain Lieutenant
	1	Firſt Lieutenant
	1	Second Lieutenant
	3	Lieutenant Fireworkers.
7		
	6	Serjeants
	6	Corporals
	2	Drummers
	2	Fifers
	10	Bombardiers
	20	Gunners.
46		
58	—	Matroſſes.
104		
111		Total.

85. The

85. The Field Officers to the ſaid Corps are to be a Lieutenant Colonel and a Major; according to which Diſpoſition the Battalion of Artillery is to be compoſed of; viz.

1	Lieutenant Colonel
1	Major.
2	
4	Captains
4	Captain Lieutenants
4	Firſt Lieutenants
4	Second Lieutenants
12	Lieutenant Fireworkers.
28	
24	Serjeants
24	Corporals
8	Drummers
8	Fifers
40	Bombardiers
80	Gunners.
184	
232	Mattroſſes.
446	Total.

86. The ſeveral Officers and others belonging to the Corps of Artillery are to be always kept therein, and not removed into any other Corps, as without ſuch a Reſtriction the Service would be liable to many Inconveniencies. By way of Encouragement, therefore, we have adopted the Plan, as before mentioned, of having Field Officers therein as high as a Lieutenant Colonel, to give them Rank in the Army, beyond which they are not at any Time entitled to riſe.

87. The ſaid Field Officers; viz. the Lieutenant Colonel and Major, are to be on the Footing of thoſe of the ſame Rank in the Infantry, as to not having Companies, and being allowed Shares in the Revenues according to their Rank, in Addition to their Pay as Field Officers, as mentioned in the 82d and 83d Paragraphs.

88. With reſpect to the other Officers of this Corps, they are to have, in Addition to their uſual Pay, by way of Donation or Gratuity, the Allowances mentioned in our Letter of the 20th November laſt, and upon the ſame Conditions; that is to ſay, a Captain Three Shillings a Day, a Captain Lieutenant 2*s.* 6*d.* a Day, a Lieutenant Two Shillings, and a Lieutenant Fireworker One Shilling; and their Rank, with reſpect to the reſt of our Forces, is to be as Captains, Lieutenants, and the Lieutenant Fireworkers as Enſigns.

89. To give all fitting Encouragement likewiſe to the Corps of Engineers, and to put it as nearly on a Footing with our others, in Point of Rank and Emoluments, as the Nature of the Service will conſiſtently admit of, we have thought proper to adopt the following Plan; and we accordingly direct that the ſaid Corps be compoſed of

A Chief Engineer, to take Rank as Lieutenant Colonel.		
A Director - - -	D°	as Major
Three Sub Directors - -	D°	— Captains
Two Sub Engineers - -	D°	— Lieutenants
Two Practitioner Engineers -	D°	— Enſigns.

90. The Number of the Three laſt named Claſſes may be increaſed, as the Nature of the Service may require, from among ſuch of the Lieutenant Fireworkers and Cadets as ſhall be properly qualified for ſuch Stations.

91. The Perſons who ſhall fill the ſaid ſeveral Stations are to remain in the Corps of Engineers, and are not to be removed into any other; advancing, however, therein, according to their Standing, as far as the Rank of Lieutenant Colonel, but no higher.

92. The Chief Engineer is to be allowed the Pay of Lieutenant Colonel, as ſettled for Officers in that Rank in the 82d Par. of this Letter; viz. Twenty Shillings a Day; which, with a proportionate Share of the Revenues, upon the Terms and Conditions mentioned with reſpect to the Officers of the ſame Rank, and ſettled in our Letter of the 20th November laſt, are to be in full Conſideration both for his Station of Chief Engineer, and his Rank of Lieutenant Colonel.

93. The Director, being the next Officer, is to be allowed the Pay of a Major, as likewiſe ſettled for Officers in that Rank in the 82d Par. of this Letter; viz. Fifteen Shillings a Day; which, with a proportionate Share of the Revenues, upon the Terms and Conditions mentioned with reſpect to the Officers of the ſame Rank, and ſettled in our Letter of the 20th November laſt, are to be in full Conſideration both for his Station as Director, or Aſſiſtant Engineer, and his Rank of Major.

94. The other Members of the ſaid Corps are to have an additional Pay by way of Gratuity or Donation, in the ſame Manner as the reſt of our Military Officers; that is to ſay, thoſe in the Rank of Captains, Three Shillings a Day; Lieutenants Two Shillings; and Enſigns One Shilling.

95. As we are now regulating our Military Syſtem at *Bombay*, upon a Plan ſomething ſimilar with that at our other Preſidencies, Lieutenant Colonel *Pemble*, who belongs to the *Bombay* Eſtabliſhment, is therefore to proceed thither accordingly, if he is not already gone, agreeable to the Orders in our Letters of the 24th December 1765 and 26th March 1766; having appointed him Colonel and Commander in Chief, under the Preſident and Council, of all the Company's Forces at that Preſidency.

96. By the Alteration we have now ordered, with reſpect to the Military Syſtem at your Preſidency, more Field Officers are wanting, likewiſe good and experienced Officers below thoſe Ranks: We therefore ſend out this Seaſon Three Lieutenant Colonels, Three Majors, and the ſeveral Captains and Lieutenants hereunder mentioned; viz.

Lieutenant Colonels.

Charles Champion.
George Sempill.
Mathew Leſlie.

Majors.

William Engliſh.
John Morriſon.
William Blair.

Captains.

William Popham.
William Coſby.
Alexander Roſe.
George Burrington.
Benjamin Aſhe.
William Thomſon.
James Foreman.
William Peake.
Joſeph William Crabb.
Benjamin Wroe.
Timothy Edwards.
Chriſtopher Horsfall.

Captain Lieutenant, *Roger Hogg.*

Lieutenants.

William Lane.
William Watſon.
John Scott.
Michael Bruce.
Walter Barland.
Martin Gilpin.
Richard Lucas.
John Du Pont.

Walter

Walter Maynard.
Henry Atkinſon.
Thomas Scott.
Robert M'Nabb.
Thomas Carroll.
Ruſſell Arden.
Anthony Hartle.
Alexander Munro.
James Gould.

97. In order to ſettle the Rank of the ſeveral before-mentioned Officers, we muſt previouſly inform you, that it is our Pleaſure and Orders, that *Richard Smith*, Eſquire, Sir *Robert Barker*, and *Joſeph Peach*, Eſquire, now in *Bengal*, be the Colonels of the Three Regiments of Infantry; *Charles Chapman*, *Hugh Grant*, and *William Smith*, Eſquires, be Lieutenant Colonels of Three of the Six Battalions.

98. Obſerving by the general Liſt of the Army in the Company's Service in *Bengal*, tranſmitted to us by the *Britannia*, and which is the laſt received, the following Gentlemen ſtand thereon in the Rank of Majors, without diſtinguiſhing whether they belong to the Regiments of Infantry, or the Sepoy Battalions; viz. *Giles Stibbert*, *William Smith*, *Primroſe Galliez*, *Gilbert Ironſide*, *James Morgan*, *Anthony Polier*, and *Chriſtian Fiſcher*:

99. But as only Three of the ſaid Majors could, according to our late Eſtabliſhment, belong to the Regiments of Infantry, One of whom, viz. *William Smith*, is advanced as above directed to be a Lieutenant Colonel, the others muſt in courſe belong to the Sepoys; we conclude, therefore, that Three of the ſaid Gentlemen will be in Poſſeſſion of Commiſſions as Majors of Infantry at the Time this Letter comes to your Hands; and if you judge them deſerving, are to continue as ſuch.

100. Here we muſt however inform you, it is our Pleaſure and Directions, that *Giles Stibbert*, *James Morgan*, *Anthony Polier*, *Chriſtian Fiſcher*, and *Douglaſs Hill*, are not at any Time to riſe to an higher Rank in the Service than Majors; the ſaid Limitation with reſpect to Majors *Polier* and *Fiſcher* is on Account of their being Foreigners, agreeable to the general Rule laid down in our Letter under Date the 19th February 1766.

101. Since our before-mentioned Appointment, Lieutenant Colonel *Charles Champion* has obtained our Leave to remain in *England* another Seaſon, for the Recovery of his Health, which however is to be no Prejudice in Point of Rank when he ſhall arrive in *Bengal*; only the following Gentlemen then at preſent proceed to their Stations, who are, upon their Arrival, to be Lieutenant Colonels of Two of the Six Battalions, in the Order they are here named; viz. *George Sempill* and *Matthew Leſlie*; the Vacancy of One of the Battalions, occaſioned by Lieutenant Colonel *Champion*'s not proceeding this Seaſon, you are hereby authorized to fill up with a proper Perſon, in the Rank of Lieutenant Colonel, next below Lieutenant Colonel *Leſlie*.

102. And the Majors *William Engliſh*, *John Morriſon*, and *William Blair*, are in like Manner to be Majors of the ſaid Three Battalions.

103. Lieutenant Colonel *Sempill* is to rank next below the youngeſt Lieutenant Colonel in Commiſſion when this Letter comes to Hand, and Lieutenant Colonel *Leſlie* next below *Sempill*.

104. Major *Engliſh*'s Rank is to be next below the youngeſt Major in Commiſſion on the Receipt of this Letter; and the Majors *Morriſon* and *Blair*, in the Order they are named, next below *Engliſh*.

105. The Captains and Lieutenants are to take Rank next one another in the Order they are arranged in the 96th Paragraph of this Letter, and on their Arrival in *Bengal* they are to rank, with reſpect to the other Officers in the Company's Service who ſhall be in Commiſſion when you receive this Letter, in the following Order; that is to ſay, the Firſt Captain proceeding from hence is to rank next below the youngeſt Captain in Commiſſion as above-mentioned, and the others are to follow in the Order they are named; the ſame Method is to be obſerved in ranking the Lieutenants under the youngeſt Lieutenant in Commiſſion.

106. The ſaid Captains and Lieutenants are to ſucceed in the Order we have named them, as Vacancies happen in the Regiments; in the mean time, they are to be allowed the uſual Pay as Captains and Lieutenants, and are to be employed in the Sepoy Battalions, or otherwiſe, agreeable to their reſpective Ranks, as you ſhall judge moſt conducive to the Good of the Service.

107. With reſpect to the Corps of Artillery, as we have new planned it into a Battalion, *Fleming Martin*, now in *Bengal*, is to have the Command as Lieutenan Colonel, and *Thomas Deane Pearce*, now proceeding from hence, is hereby appointed Major thereof.

108. We have alſo appointed *David Roſatt* and *James Burnett* to be Captains of Artillery, and they are accordingly to fill ſuch Vacancies as ſhall be therein upon their Arrival, or ſhall happen next after their Arrival; and they are to rank, as they are here named, next under the laſt Captain in Commiſſion, upon their arriving in *Bengal*.

109. The ſeveral Officers now in *Bengal* are to be continued in the Corps, and are to be advanced therein according to their reſpective Ranks, if you find them deſerving; but there are Two Captain Lieutenants, viz. *Patrick Duff* and *Iſaac Warren*, who may be of Uſe in thoſe Stations, but not to advance farther: It is our Pleaſure, therefore, that they do not riſe higher.

110. As it will be greatly for the Benefit of the Service to have as many young Gentlemen, well qualified in the Artillery and Engineering Branches of Education, to be added to the Artillery Corps, we have accordingly entertained the Perſons hereunder named, who are, upon their Arrival, to be Lieutenant Fireworkers in the ſeveral Companies; the firſt of whom is to take Rank next below the youngeſt of the ſame Rank who ſhall be on your Liſt upon the Receipt of theſe Advices; viz.

James Mayaffree,
Thomas Nepean,
James Cockburn,
Francis Moore,
Thomas Harris,
James Irwin,
Juſtly Hill,
George Sampſon,
Thomas Cooper Everitt,
Charles Fitzgerald,
John Inſley,
George Dear,
Robert Dawes.

111. Having regulated the Corps of Engineers in the Manner before mentioned, we have appointed *Archibald Campbell* to be Chief Engineer, and rank as Lieutenant Colonel; and *James Lillyman* to be Director, and rank as Major in that Corps.

112. We have directed Lieutenant Colonel *Campbell* to proceed firſt to *Bombay*, to execute ſuch Directions as we ſhall give, in regard to the Works carrying on under that Preſidency; which Service being executed, Mr. *Campbell* will then go on to *Bengal*, where he is to remain, and complete the Works under your Directions.

113. Lieutenant Colonel *Campbell*'s Pay and Share of the Revenues before-mentioned is to commence from his firſt Arrival at *Bombay*: But as the Amount thereof can only be aſcertained at *Bengal*, if Mr. *Campbell* ſhould apply for any Advances on Account of what may become due to him during his Continuance at *Bombay* for the before-mentioned Purpoſes, we ſhall direct our ſaid Preſidency to ſupply him with ſuch Sums as he may requeſt, for defraying his Expences whilſt he remains there; for which they are to take his Bond or

Bonds, which are to be forwarded to you, and to be recovered out of the firſt Money that ſhall become due to him.

114. Colonel *Campbell* having no ſeparate Inſtructions or Powers from us as Engineer, he is to act under your Direction: You are therefore to give him the neceſſary Orders from Time to Time, and furniſh him with Copies of ſuch Parts of our Letters and your own Proceedings as may be moſt uſeful to him, and of whatever elſe may be neceſſary and material for his Information; in doing which you will always keep in View the conducting the Works with the utmoſt Diligence, Economy, and Frugality, ſo frequently recommended to your Care and Attention.

115. He is to lay before you, from Time to Time, the Progreſs made in the ſeveral Works carried on under his Direction, which is to be tranſmitted to us as often as Conveyances offer; and at the ſame Time you are to give us your Opinion thereupon.

116. That the ſeveral Officers, now proceeding to *Bengal*, may be fully informed upon what Terms they are entertained, and thereby to take away all Pretences for Altercations on Account of Rank or otherwiſe upon their Arrival, previous to their taking the uſual Oath to be true and faithful to the Company in their ſeveral Stations, they were each of them ſhewn a Paper by our Secretary, to which they declared their Aſſent and Agreement; of which the following is a Copy; viz.

117. "That all ſuch as are or have been in his "Majeſty's Service, are to take Rank of one another "in their Arrangement here, and according to the "Dates of their reſpective Commiſſions; that is to "ſay:

"The Lieutenant-Colonels are to rank with each "other of the ſame Claſs as Lieutenant-Colonels.

"The Majors in like Manner as Majors.

"The Captains in like Manner as Captains.

"The Lieutenants in like Manner as Lieutenants.

118. "That on their Arrival in *India* they are to rank "next to the loweſt of the ſame Claſs there, in the Order "they are named from hence; viz. The firſt Perſon "of each Claſs upon the Liſt here is to rank under "the laſt Officer of the Company's of the ſame Deno-"mination, who ſhall be in Commiſſion on their Arrival "in *India*.

119. "That it is to be obſerved, however, That ſuch "Officers, belonging to the Company, who have Leave "to return in their Service, are to take Rank agreeable "to the laſt Commiſſions given them in *India*, in the "ſame Manner as if they had continued there.

120. "That they are not only to obey their ſuperior "Officers, according to the Rules and Diſcipline of War, "but are to be entirely ſubject to the Orders of the Go-"vernor and Council at each Preſidency, who are the "Company's legal Repreſentatives; as likewiſe to ſuch "Orders as they may receive from any of the Company's "Civil Servants, at their ſeveral ſubordinate Settle-"ments, to whom the Governor and Council ſhall think "fit to delegate ſuch Authority.

121. "That as they are entirely ſubject to the Au-"thority of the Company's Civil Repreſentatives, ſo the "Governor and Council, upon the Miſbehaviour of any "Officer, may, whenever they think fit, take away ſuch "Officer's Commiſſion, without bringing him before a "Court-Martial, according to the general Practice of "the Service."

122. If it ſhall happen that the Recruits going out this Seaſon will more than complete the ſeveral Corps according to the preſent Eſtabliſhment, you are, in ſuch Caſe, to cauſe them to be equally divided among the ſaid Corps.

123. Having thus in general ſettled the Outlines of the Military Eſtabliſhment for *Bengal*, you are ſtrictly to conform thereto. We are ſenſible there are many Regulations neceſſary for effectually carrying the ſame into Execution; we therefore recommend it to you to ſettle as ſoon after the Receipt of this as poſſible; and in order to aſſiſt you therein, we now ſend you the printed Military Code or Plan given out at *Madraſs* in 1765, for the Troops on the Coaſt of *Coromandel*; which, allowing for the Difference of the Service at the Two Preſidencies, may be adapted to the Situation and particular Circumſtances of the Troops employed in *Bengal*, varying the Rules, Orders, and Regulations accordingly. Such a Code can only be drawn out upon the Spot; we direct, therefore, that you form one as ſoon as you can, and tranſmit it to us for our Information and further Directions; and here we are to obſerve, that it is not by multiplying Orders and Regulations that a Military Syſtem can improve, but by a ſtrict Attention that the Orders given are obſerved and obeyed.

124. You are not only to tranſmit us a Copy of ſuch a Code Annually, but you are likewiſe to tranſmit Copies to the other Preſidencies, who are to do the ſame with reſpect to you. This mutual Communication will, if duly attended to, be productive of a Similarity of Syſtems throughout our whole Poſſeſſions.

127. In conſequence of the conſiderable Increaſe of our European Infantry, we recommend a proportionable Decreaſe of the Sepoys; and we think that Reduction ſhould not be leſs than Three thouſand from the Brigade Sepoys. We do not poſitively order it, but depend on your Diſcretion to do it when Time and Circumſtances will admit; neither ſhall we preſcribe how it ſhall be carried into Execution, leaving it to you either to reduce the Provincial Sepoys, and incorporate the Three thouſand to be reduced from the Army Sepoys into the Provincial Corps; nevertheleſs, keeping up the Diſtinction due to the Brigade Sepoys, by putting them on more ſoldier-like Service than that of collecting the Revenues. —When this Reduction ſhall be made, we ſtill think a ſtanding Force of Three Regiments, and the Artillery Battalion, and Fifteen thouſand Sepoys, is far ſuperior to any Country Force that can be brought againſt the Provinces; and the leſſening the Proportion between the Europeans and Sepoys is adding to our Safety.

128. With reſpect to the ſaid Corps of Sepoys, we cannot here form a perfect Judgment of the Number requiſite, as that muſt depend on the Circumſtances and Situation of Affairs, as before obſerved; and the forming them muſt be left to your Diſcretion, obſerving that this Eſtabliſhment muſt, in all its Parts, be calculated to enforce Order, Diſcipline, and Subordination; for on this we muſt depend, and by this we are to hope to maintain our Superiority, and give Security to our Syſtem of Government. Theſe good Purpoſes will be beſt anſwered by your paying them regularly, uſing them with Humanity, and giving the Battalions as many European Commiſſioned and Non-commiſſioned Officers as the Service can afford; and Lord *Clive* informs us, That as the Sepoys are ſeparated and divided into Three Brigades, the Danger of their holding Cabals of any alarming Nature is in a great Meaſure avoided; to which his Lordſhip adds, That the beſt additional Security he can think of, is to have each Battalion compoſed of an equal Number of Gentoos and Muſſulmen, and to encourage a Rivalſhip of Diſcipline between them; all which we recommend to your Attention.

129. The Reaſons aſſigned for entertaining Eight Independant Battalions of Sepoys for the Collection of the Revenues; to wit, That this Meaſure will tend to the Increaſe of the Revenue by the Reduction of the Provincial Troops and Expences, is our only Motive for approving it; but we expect to ſee that Effect evidently appear in your future Accounts, in the Reduction of the Charges Collections.

130. It is very extraordinary that we cannot, in your Conſultations, or the Select Committee's Proceedings, trace the Progreſs of the vaſt Increaſe in the Sepoy Battalions; the Orders for raiſing new Battalions never appear on your Deliberations; ſo that, although we find, by your Return received per *Mercury*, we had no leſs

than

than Thirty Battalions in our Service, including the Eight mentioned in the preceding Paragraph, yet ſo important a Meaſure never appears to have been the Subject of a regular Deliberation. We cannot account for this Neglect, but by ſuppoſing, that the Military Regulations have flown from the Government Authority, in virtue of his being Commander in Chief; but this by no Means juſtifies you, in our Opinion; the Increaſe or Decreaſe of the Army ought never to take place without mature Deliberation, and Reaſons regularly aſſigned on the Face of your Proceedings.

Par. 135. We are ſurprized at the Account Colonel *Smith* gives of his Expences, as mentioned in Conſultation 12th Auguſt 1766; and apprehend, ſo great an Expence muſt ariſe from miſtaken Notions of a Neceſſity of imitating the Grandees, and Oſtentation of the Eaſtern Princes; which is by no Means our Wiſh and Intention, being perſuaded European Plainneſs and Simplicity will create more Awe and Reſpect than an Imitation of their Manners. Nevertheleſs, we do not mean that ſuch Expence as ſhall be thought neceſſary for the Support of Dignity, or for Preſents to the Eaſtern Grandees, ſhould be ſtung on the Commander in Chief; the Council, or the Select Committee, will judge of the Propriety of ſuch Charges, and act accordingly.

Extract of the Company's General Letter to *Bengal*, dated 17th March 1769.

61. In our Letter of the 11th November laſt, we intimated our Apprehenſions, that the great Difference between the Batta allowed your Troops, and thoſe belonging to *Fort Saint George*, acting in the *Decan*, would create Diſſentions very detrimental to the Service: By the Advices from *Madraſs*, it appears that there was likewiſe a great Inequality between them, with reſpect to Diet, your Troops being allowed 2lb. of Meat a Day, and thoſe of *Fort Saint George* but 1lb. The Effects of this Diſparity were, the *Bengal* Troops grew mutinous, on the Reduction of their Batta, whilſt thoſe of *Fort St. George* did the ſame, on Account of the Diſparity betwixt their Allowance and thoſe of the *Bengal* Forces.

62. We expect our Three principal Preſidencies to co-operate in forming ſome Plan that may prevent this in future; in which, due Conſideration muſt be had to the Rate of Proviſions in the ſeveral Countries where they may act; and we hope, by a Communication of Sentiments to each other, this great Evil may be prevented, and the Troops of the ſeveral Preſidencies be brought to act jointly, whenever it may be needful, with that Harmony which the general Welfare of the Company requires.

63. The double Poſts held by the *Bengal* Officers ſeem likewiſe to have created great Jealouſies: Thoſe too muſt be diſcuſſed; for we muſt not ſuffer ſuch trifling Conſiderations to come in Competition with the Succours that muſt be mutually afforded by the ſeveral Preſidencies, for the general Preſervation of the whole.

65. It being our firm Intention to abide by the Military Eſtabliſhment, ſettled laſt Seaſon, for your Preſidency; we therefore direct, that, if at any Time the Forces in *Bengal* ſhall exceed that Settlement, you do not, on any Pretence, form the Surplus into new Corps, or Companies, in order to provide for any ſupernumerary Officers you may have; but that you diſpoſe of the extraordinary Number by attaching them to the ſeveral Companies upon the preſent Eſtabliſhment; for we abſolutely will not allow of your exceeding it, without our expreſs Permiſſion firſt obtained for that Purpoſe.

Fort William, the 18th Auguſt 1769.

At a Select Committee; PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident and Governor,
John Cartier,
Richard Smith,
James Alexander, and
Charles Floyer, Eſquires.

The Committee proceed to take into Conſideration the Orders of the Court of Directors for a Reduction in the Brigade Sepoys. Although they are deſirous of embracing every proper Opportunity to curtail the heavy Expence of the Military Eſtabliſhment, yet they judge, that a Reform in the Corps of Brigade would be an improper Meaſure; ſince it would prove ſo great a Reduction of our Military Strength; which, and which only, preſerves the Tranquillity of theſe Provinces. But upon a due Conſideration of the preſent State of Affairs, and conſidering alſo that the Troops are now drawn into a more compact Body, the Committee are unanimouſly of Opinion, That they may adopt an economical Syſtem, perhaps more acceptable to the Court of Directors than a literal Obedience to their Orders; and have accordingly agreed to recommend the following Reductions to the Conſideration of the Preſident and Council.

That the 28th Battalion of Pergunnah Sepoys, ſtationed at the City of *Moorſhedabad*, ſhall be reformed.

That the 30th Battalion of Pergunnah Sepoys, ſtationed at *Calcutta*, ſhall be reformed.

That the 31ſt Battalion of Pergunnah Sepoys, ſtationed at *Patna*, ſhall be reformed; and, as the Three Battalions of the Firſt Brigade are now on their March for *Calcutta* from the Coaſt, and by the laſt Return, it appears that they will require at leaſt Seven hundred Men to complete; the Committee think, that the 32d Battalion of Sepoys, which was raiſed when the Firſt Brigade embarked for the Coaſt, ſhould be reformed; but that the private Men which compoſe that Battalion, ſhould be incorporated in the Firſt Brigade; and, that no Impediments may ariſe to the Collection of the Revenues by the diſbanding of the Pergunnah Battalions, it is propoſed, that the Reſident at the Durbar ſhall be aſſiſted, from that Brigade cantoned at *Burrumpoor*, with Sepoys, for the Duty of the City only, as far as a complete Battalion.

That the Superviſor of the Collections of *Bahar* ſhall be aſſiſted from that Brigade cantoned at *Bankipore*, or *Denahpore*, with Sepoys, for the Duty of the City of *Patna* only, as far as One complete Battalion; and that the Collector of Revenues at *Burdwan* ſhall be reinforced from the Brigade Sepoys ſtationed at *Calcutta*, whenever the Service ſhould require a Reinforcement; and, in order effectually to prevent the leaſt Degree of Relaxation in the Diſcipline of thoſe Brigade Sepoys, which may, from Time to Time, be employed on Duty at the Cities of *Muxadabad* and *Patna*, the Brigade Sepoys ſhould not, on any Account, be employed in the Collection of the Revenues; and, moreover, that they ſhould be relieved every Fortnight. This the Committee recommend to be obſerved as a ſtanding Order. It is further propoſed, that the native Sepoy Officers of thoſe Battalions, which are to be reformed, ſhall be diſpoſed of as follows: The Pergunnah Officers be enrolled as Supernumeraries in the Pergunnah Battalions; and that the Officers of the 32d Battalion be enrolled with the Brigade Battalions; and that no Preferments of native Sepoy Officers ſhall be made whilſt there continues a ſupernumerary Officer beyond the Eſtabliſhment.

The Committee then proceed to take into Conſideration the State of the Brigade Troops, whilſt doing Duty at the Preſidency, particularly with reſpect to the Sepoys, who, with very great Reluctance, have left their native

native Countries to follow their Standards to *Fort William*; for great are the Apprehenſions which the Natives of *Bahar*, and the more weſtern Provinces, entertain of the Effects of the Air and Water in *Calcutta* and its Dependencies; and it can be only a Courſe of Experience which will convince the native Troops, from what has of late occurred, that, by marching down to *Calcutta*, they are not intended to be ſent on Shipboard. This very Idea, and ſome falſe Reports of Embarkation, cauſed a very conſiderable Deſertion in the 2d and 3d Brigades, notwithſtanding the General's poſitive Aſſurances to them, that no ſuch Meaſure was thought of or intended. Add to theſe Arguments, the preſent exceſſive Price of Proviſions in *Calcutta*; Grain being almoſt double the Price to what it bears at any other Station of the Army. And having debated on theſe Points very maturely, with a View of cauſing a further Reduction in the Military Expence, the Cantonment Allowance, which the Sepoys have received for many Years, at every Station of the Army, was propoſed to be curtailed, whilſt any Part of the Brigade Troops ſhould be doing Duty in *Fort William*; but it was judged by no Means an eligible Meaſure to diſguſt ſo fine a Body of Men as now compoſe the Brigade Battalions: That the Saving was not an Object to be put in Competition with the Conſequences to be apprehended: That it was rather our Duty ſo to treat the Sepoys, that, whenever the Defence of our Settlement ſhould oblige us to call them down to the Preſidency, they ſhould march with Chearfulneſs and Alacrity: That it would be an unjuſtifiable Hardſhip on the Sepoys, if we ordered them from their native Countries, where they enjoyed Cantonment Allowance, and where Proviſions were ſold at a very cheap Rate, to bring them to *Calcutta*, where Proviſions were exceſſive dear, and then to aboliſh the Cantonment Allowance; and, as the Reform of Four Battalions of Pergunnah and additional Sepoys makes it requiſite, that Part of the Brigade Sepoys ſhould garriſon the Cities of *Muxadabad* and *Patna*, we ought not to adopt any Meaſures that would not only inevitably occaſion a great Deſertion among the Sepoys, but would probably create a general Diſaffection to the Service.

It is therefore propoſed for the Reaſons aſſigned, That the Cantonment Allowance ſhall be continued to the Sepoys whilſt they are on the *Calcutta* Duty; and, as it would be highly improper to make any Diſtinctions to the Diſadvantage of the European Troops, the Committee are of Opinion, the Cantonment Allowance ſhould alſo be continued to them.

Fort William, 22d Auguſt 1769.

At a Conſultation; PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier, Eſquire,
Brigadier General *Richard Smith*,
James Alexander,
Claud Ruſſell,
Charles Floyer, Eſquires.

As the Regulations formed by the Select Committee, for the Pergunnah Sepoys Corps, have not been ſo ſtrictly attended to as they ought, and as the Board are of Opinion that ſome Addition to theſe Regulations is requiſite;

Agreed and Reſolved, That we now enforce them, and that, in future, the Regulations to be obſerved by this Corps ſhall be;

That the Pergunnah Sepoys at *Patna*, *Moorſhedabad*, *Burdwan*, *Midnapore*, and *Chittagong*, ſhall receive their full Pay, without any Deduction whatever:

That they ſhall not receive any Batta:

That the Company ſhall be at the Expence of their Cloathing:

That the Officers ſhall receive Off-reckonings until the 1ſt of September next; but, from that Time, they ſhall not be allowed to draw for any more; nor ſhall they be entitled to any after that Period.

Agreed alſo, That the Cloathing for the Pergunnah Sepoys be made up at the Preſidency: That we direct the Gentlemen of the different Subordinates to apply to us for it at the Commencement of the new Year; and that we acquaint them reſpectively, of this Addition to the former Regulations, and acquaint them, we expect, in future, the ſtricteſt Attention will be paid to every Part of them.

Fort William, 14th November 1769.

At a Conſultation, PRESENT,

John Cartier, Eſquire, Preſident,
Brigadier General *Smith*,
Claud Ruſſell,
Thomas Rumbold,
Charles Floyer,
Francis Hare, Eſquires.

(The Governor indiſpoſed.)

General *Smith* delivers in an Account of his Expences, ſince he has had the Command of the Army.

Ordered, That they be entered after the Conſultation; and that the Military Paymaſter General pay the Balance.

STATE-

STATEMENT of CASH received, and due, from the Honourable Company.

To Diſburſements, as per Bills of, delivered to the Board, Sonˢ Rˢ	3,11,806	—	—	1767. December. By Caſh received from the Paymaſter of the 2d Brigade -	55,500 — —
Batta, at 11 per Cent.	34,298	10	6	1768. January. Dº dº dº	55,500 — —
				September Dº dº dº	77,700 — —
				1769. July. Dº dº dº	70,000 — —
				October. Dº dº dº	51,300 — —
					3,10,000 — —
				Balance -	36,104 10 6
Current Rupees,	3,46,104	10	6	Current Rupees - -	3,46,104 10 6

E. E.

Fort William, 9th November 1769.

(Signed) *Richard Smith.*

The Honourable Company Dr

1766. October.	Nazir to the King - - - - - - - - -		816 — —
1767. April.	To *Alha Rajah Bulwand Sing:*		
	An Elephant - - - - - -	3,000 — —	
	Serpeach and Dreſs - - - - -	1,000 — —	
			4,000 — —
May.	Nazirs to the King, for myſelf and Suite - - - - -		1,280 — —
	The Nabob Viziers *Sujah ul Dowlah*, at *Allahabad:*		
	5 Horſes - - - - - -	3,000 — —	
	An Elephant - - - - - -	3,000 — —	
	9 Trays of Kingcobs, Gold Cloth, Shauls, &c. - -	2,400 — —	
	A Culzy and Serpeach - - - - -	2,500 — —	
			10,900 — —
June.	The Shah Zadah, or King's Son, on his paying me a Viſit:		
	Nazirs - - - - - - -	336 — —	
	5 Horſes - - - - - -	2,800 — —	
	9 Trays of Kingcobs, Gold Cloths, &c. - - -	2,400 — —	
	A Culzy and Serpeach - - - - -	1,800 — —	
			7,336 — —
	Preſents to his Majeſty *Shah Allum*, on his honouring me with a Viſit:		
	Nazirs - - - - - - -	1,616 — —	
	A rich Muſical Clock - - - - - -	1,944 — —	
	7 Horſes - - - - - -	3,900 — —	
	An Elephant - - - - - -	3,000 — —	
	11 Trays of Kingcobs, Gold and Silver Cloths, Shauls, &c.	2,945 — —	
	A Culzy and Serpeach - - - - -	2,700 — —	
			16,105 — —
July.	Nazir to the King at the Coronation Feaſt - - - - -		816 — —
	Ditto, on the Birth of a Prince - - - - - -		336 — —
1768. January.	To preſents to the Nabob Vizier, on my viſiting him at *Fyzabad:*		
	An Elephant - - - - - - -	3,000 — —	
	5 Horſes - - - - - - -	3,500 — —	
	Embroidered Sumpter Cloths, gilt Bridles, Saddles, and Furniture - - - - - -	2,000 — —	
	A rich Muſical Clock - - - - - -	1,944 — —	
	9 Trays of Kingcobs, Gold and Silver Cloths, Shauls, and fine Muſlins - - - - - -	2,600 — —	
	A Culzy and Serpeach - - - - -	2,200 — —	
			15,244 — —

To Preſents to the Vizier's Son, Nabob *Mizza Amany*.

5 Trays of Kincobs, Gold Cloths, Shauls, &c.		1,370 — —	
Fuzees, Piſtols, Globes, Velvets, Pictures, &c.		2,000 — —	
			3,370 — —

Ditto to the Nabob *Munirvul Dowlah*.

5 Trays of Kincobs, &c.		1,145 — —	
A Culzy and Serpeach		1,000 — —	
			2,145 — —

Ditto *Rajah Sitab Roy*.

5 Trays of Kincobs, Shauls, &c.		1,256 — —	
A Culzy and Serpeach		1,000 — —	
			2,256 — —

Ditto to *Alha Rajah Bulwand Sing*.

A Dreſs and Serpeach			970 — —
To Preſents to Nabob *Nudjif Cawn*, *Alha Rajah Agit Sing*, the Sons of *Munire ul Dowlah* and *Sittabroy*, and to the Son of Nabob *Afez Rhemut*, One of the *Robillah* Chiefs			3,975 — —
December. Nazirs to the King for Self and Suite			816 — —

Preſents to the Shah Zadah, on his paying me a Viſit:

Nazir		255 — —	
5 Trays of Kincobs, Shauls, &c.		1,660 — —	
3 Horſes		1,500 — —	
Fire Arms, Pictures, &c.		744 — —	
			4,159 — —

1769. Preſents to Nabob *Mogul Allee*, Brother to *Nizam Allee*, Subah of the *Decan*.

5 Trays of Shawls, Kincobs, &c.		1,350 — —	
Fuzees and Piſtols		300 — —	
			1,650 — —

Ditto to Nabob *Nudjif Cawn*.

5 Trays of Shauls, Kincobs, &c.		1,280 — —	
Fuzee and Piſtols		300 — —	
			1,580 — —
Nazir to the King, on the Feaſt of the Ede			816 — —

Preſents to the Nabob Vizier *Sujah ul Dowlah*:

9 Trays of Kincobs, Shauls, and Gold Cloths		2,600 — —	
A Culzy and Serpeach		2,000 — —	
An Elephant		3,000 — —	
			7,600 — —

Ditto to the Nabob *Munire ul Dowlah*:

2 Large Luſtres		800 — —	
4 Pieces of embroidered Silk		1,320 — —	
1 Piece Europe Silver Tiſſue		475 — —	
Pictures and Prints		400 — —	
			2,995 — —
April. To Nazir to the King, on the Feaſt of Naroſe			816 — —

Preſents to *Alha Rajah Agit Sing*:

A Horſe		700 — —	
Fuzee and Piſtols		450 — —	
Serpeach		500 — —	
			1,650 — —

June. To Preſents to the Nabob *Ahmet Cawn Biſwach*, Chief of the Patan Tribe.

Europe Broad Cloth		975 — —	
Fuzee, Piſtols, and Teleſcopes		610 — —	
			1,585 — —

Ditto to the Sons of *Munire ul Dowlah* and *Sittabroy*, &c. of

Cloth, Shauls, &c.			850 — —
D° to *Alha Rajah Bulwand Sing*, a Dreſs and Serpeach			990 — —
A State Palankeen			4,000 — —
A State Howdah for my Elephant			3,950 — —

Durbar

Durbar Charges, including Preſents to Vaquils, to the King's Houſehold Servants, to the Servants of the Vizier and other Omrahs, and the Expences of my Decan, at 600 R^{s} per Month, 36 Months, from the 1ſt September 1766 to 1ſt September 1769	- -	21,600 — —
	Son^{t} Rupees -	124,606 — —

E. E.

Calcutta,
11 Sept. 1769.

(Signed) *Richard Smith.*

The Honourable Company D^{r}

To my Table Expences during my Command of the Army, and as Commander in Chief, from the 1ſt Auguſt 1766 to the 1ſt Auguſt 1769, at a Medium, amounting to 5,200 Rupees per Month, for 36 Months	- Son^{t} R^{s}	187,200 — —

E. E.

Calcutta,
11 Sept. 1769.

(Signed) *Richard Smith.*

Extract of *Bengal* General Conſultations, dated 16th December 1769.

Extract of a Letter from *Harry Verelſt*, Eſquire, to *John Cartier*, Eſquire, and the Gentlemen of the Council at *Fort William*, dated 16th December 1769.

When the Army of this Eſtabliſhment was little more than a Third of its preſent Strength, the enormous Sum of from 10 to 12 Lacks per Month went to maintain it; a Sum, which is more than equal to the whole Expence of the Preſidency at this Period.—A Reference to former Accounts will demonſtrate this: The Directors themſelves bear Teſtimony to it, in the 24th Paragraph of their Letter of the 17th May, per *Mercury*. But to bring it to a ſtill more poſitive and undeniable Proof, I here lay before you the Muſters of the Army, as they ſtood on the general Returns at that Time of Profuſion; and likewiſe of the Medium Number, as they have ſtood during my Government. I ſhall ever think it an Honour to have been a Member of the Committee which firſt ſowed the Seeds of Economy, and which perſevered with ſuch ſignal Succeſs: I ſhall ever allow the higheſt Praiſe to all Perſons, who aſſerted and diſtinguiſhed themſelves in that great and laborious Work; and it is with Pleaſure I here confeſs and acknowledge their Merits.

FORT WILLIAM, the 16th December 1769.

Statement of the Army the 20th March 1763.

Corps.	Officers.	Non-commissioned and private.	Sepoys.
Artillery	28	196	—
Infantry	52	609	—
Cavalry	15	187	—
Sepoys	25	35	8,090
Total	114	1,027	8,090

Statement of the Army the 1st October 1764.

Artillery	26	182	—
Infantry	103	1,113	—
Cavalry	6	67	—
Sepoys	40	60	9,474
Total	175	1,422	9,474

Statement of the Army the 1st October 1766.

Artillery	25	339	—
Infantry	97	1,867	—
Cavalry	3	70	—
Sepoys	50	58	14,579
Total	175	2,334	14,579

Statement of the Army the 1st December 1767.

Corps.	Officers.	Non-commissioned and private.	Sepoys.
Artillery	25	250	—
Infantry	78	1,787	—
Cavalry	4	38	—
Sepoys	86	87	19,574
Total	193	2,162	19,574

Statement of the Army the 1st December 1768.

Artillery	44	316	—
Infantry	115	1,953	—
Cavalry	4	38	—
Sepoys	115	97	25,080
Total	278	2,404	25,080

Statement of the Army the 31st October 1769.

Artillery	42	373	—
Infantry	458	2,765	—
Cavalry	—	25	—
Sepoys	—	—	21,636
Total	500	3,163	21,636

Extract

Extract of the Company's General Letter to *Bengal*, dated 17th January 1770.

Par. 11. In Consideration of the Rank Major General *Coote* holds by His Majesty's Commission, and in order to place him on the Footing of Allowances superior to the present Commanding Officers in *India*, without incurring a more considerable Charge than by the Appointments which were assigned to General *Lawrence*, it is our Order, that General *Coote* be allowed a Salary of £. 1,500 a Year, to be paid him out of our Cash at *Fort St. George*, or such other Presidency at which he shall reside, by Quarterly or Half-yearly Payments, to commence upon his Arrival; and that One-eighteenth Part of the 2½ per Cent. Commission on the net Territorial Revenues in *Bengal* is to be deducted out of the full Commission, and remitted to the General, wherever he shall reside; and the Remainder thereof is to be distributed according to our Directions, in the General Letter to you of the 20th November 1767: Also that he be further allowed One Twenty-fourth Part of the Commission of Five per Cent. taken on the farmed Revenues of *Fort St. George* and its Subordinates, to be deducted in like Manner from the said Commission, and the Remainder thereof to be distributed according to the Directions in our General Letter to *Fort St. George*, dated the 25th March 1768.

12. We further direct, that Major General *Coote*'s travelling Charges, in going from one Presidency to the other, be borne by the Company; and that, whenever it may be necessary for him to take the Field, he is in such Case to be allowed, in addition to his before-mentioned Appointments, the Sum of Ten Pounds Sterling a Day, for the Expences of his Table and Field Equipage; and that on Days of Marching (and not otherwise) he be supplied by the Commissary with Thirty Coolies, to assist in carrying his Baggage.

13. He is to be provided with an House or Apartments, suitable to his Rank and Station, at such Presidency where he shall reside.

14. You are to observe, That the before-mentioned Salary and Allowances are to be in full Consideration for Major General *Coote*'s Services as Commander in Chief, also for assisting at the Board of Commissioners, and as a Member of Council, and of the Select and all other Committees; and which Allowances are not to be exceeded on any Pretence whatsoever.

Copy of the 110th Paragraph of the Company's General Letter to *Bengal*, dated 23d March 1770.

In a Letter from your Select Committee, of 21st December 1767 to Brigadier General *Smith*, you write, that "As the Number of Sepoys attached to each Brigade requires more than One Field Officer to command them, we are of Opinion, that another may be added to each Brigade of Sepoys. We have taken the Matter into Consideration, but before we come to a final Resolution, we shall be glad to have your Sentiments on this Occasion." And in Answer thereto, under the 12th January, the General writes, "As to a second Major of Sepoys, when the Necessity of the Times obliged Lord *Clive* to promote so many extraordinary Majors as afforded an Appointment of Two to each Brigade of Sepoys, the second Major was little more than a Cypher;" yet in direct Opposition to this Opinion, you resolve to appoint them, and did accordingly appoint Two Lieutenant Colonels, without giving the least Reason for it. And though we made a new Regulation of your Military here, which arrived in August 1768, yet this very extraordinary Letter was sent to General *Smith* in November following: "Notwithstanding the Court of Directors have been pleased to make an additional Number of Field Officers, in proportion to the Strength of their Regiments, we are of Opinion that the Appointment of a Lieutenant Colonel and Major to the Sepoys of each Brigade is as necessary as ever." And in your Letters to the Company, not the least Notice is taken of these Appointments. With these Orders before you, we are surprized to find how you could presume to act in direct Contradiction to them, and therefore highly disapprove of your Conduct in taking upon you to increase our Military Establishment, which we will not admit of in future, except upon very urgent Occasions; and then assign Reasons, and point out the Necessity of the Measure in the clearest and most satisfactory Manner for our Confirmation, as the Right of appointing Officers on an increased Establishment can only rest in us; the utmost, therefore, that you should have done, was to have represented the Necessity of such Appointments, and waited our Orders; but as it would be hard upon the Officers you appointed, who have behaved well in our Service, and as you could not be acquainted with our having appointed Field Officers here, we have determined to continue them; but on any future Vacancies, they are not to be filled up; our Intention being, that you should revert to the former Establishment of One Major to each Brigade: And we hereby declare, that if you shall hereafter presume to alter the Military Establishment laid down from the Court of Directors, by the Appointment of any additional and extraordinary Officers to such Establishment, as has been done in this Instance, it is our fixed Resolution to dismiss those Persons from our Service, be they whom they may, who shall take upon themselves to concur in such notorious Disobedience of our Orders.

Copy of the 100th Paragraph of the Company's General Letter to *Bengal*, dated 10th April 1771.

100. Upon examining into the State of your Military Officers, we find the Number of Field Officers greatly exceeds your Establishment; we therefore direct, that all above Three Colonels of Infantry (including the Commander in Chief) Six Lieutenant Colonels of Infantry, One of Artillery, and the Lieutenant Colonel of Engineers, Six Majors of Infantry, Three of Sepoys, One of Artillery, and One of Engineers, are to be looked upon as Supernumeraries, and no Promotions must be made till they are provided for, as we are determined that the above Establishment shall not be exceeded on any Pretence whatsoever.

Extract of the Company's General Letter to *Bengal*, dated 25th March 1772.

Par. 90. When we compare the Military Charges of your Presidency with those of *Fort St. George*, we are struck with Astonishment at finding the Expences of your Establishment more than double the Amount of that on the Coast. As so enormous a Difference is by no Means reconcileable with the little Disproportion there is between the two Establishments, we are led to infer, that this Excess must be owing to the Inattention of our President and Council, as well as to Abuses and Embezzlements, by Individuals, in the several Parts of the Military Department.

91. In order therefore to discover the Causes, and prevent the Continuance, of an Evil which is become intolerable to us, it is our positive Command that you forthwith investigate the Military Charges of your Presidency, even to the most minute Particular; and should any Abuses or Mismanagement appear in conducting the Business of this Department, we expect and require, that you not only inflict due Punishment upon all Persons who shall have offended in this Respect, but that you take all proper Measures for putting an effectual Stop to such Practices in future. And we further direct, that you send us by the first Opportunity a full and particular State of the Military Charges of your Presidency, distinguished under their proper Heads,

and exhibited in ſo clear and comprehenſive a Manner, that we may not remain under the leaſt Uncertainty reſpecting the Cauſes which have occaſioned the immoderate Extent of your Military Expences; but that we may be enabled to judge by what Mode, and in what Degree, the ſame may be reduced, without weakening that Eſtabliſhment which may be neceſſary for the Protection of our Poſſeſſions in *Bengal*.

Extract of the Company's General Letter to *Bengal*, dated 7th April 1773.

Par. 56. The abſolute Neceſſity of retrenching the exceſſive Military Charges of your Preſidency has induced us to appoint *Lauchlin Macleane*, Eſquire, Commiſſary General of Army Accounts in *Bengal*; whoſe ſole Attention being fixed to one Object, we flatter ourſelves that he will be able to effectuate ſuch a Reduction of extra and contingent Expences, as may fully anſwer our Expectations in his Appointment.

57. The accompanying Copy of a Report of the Committee which we appointed to form Regulations and Inſtructions relative to the Commiſſary General, will convey to you our Ideas of the Neceſſity of reviving that Office in *Bengal*, and alſo mark many of thoſe Improprieties and Abuſes which appear to us to merit an immediate and effectual Reform; conſonant to which Report, you are hereby directed to prepare Inſtructions for the ſaid Commiſſary General, and to take Care that they be effectually carried into Execution.

58. Mr. *Macleane*, for his Services as Commiſſary General, is to be allowed the Salary and Emoluments annexed to the Station of youngeſt Counſellor; and in order to give him Rank in the Field, we have granted him a Brevet Commiſſion, with the Rank of Colonel; but he is not to perform any Military Duty, or receive any Pay or Batta, or other Emolument whatever, in conſequence of ſuch his Military Rank.

60. As we eſteem the Appointment of a Quarter-maſter General of great Importance, and as Lieutenant Colonel *Leſlie* has ſerved in that Department during the laſt War, in different Parts, we have appointed him to execute that Poſt at your Preſidency; but under this expreſs Condition, That he does not receive any Pay or Emolument for executing that Truſt, except what is agreeable to the Cuſtom of the Army in *England*, and thoſe he is entitled to as Lieutenant Colonel of Infantry. Copy of his Warrant is incloſed.

And Your Committee having examined Lord *Clive*, with regard to the Military Eſtabliſhment of Cavalry in *India*, his Lordſhip ſaid, his Idea was, that very few Cavalry in *India* are neceſſary; that no more than a Number ſufficient to prevent Surprizes are wanted; that they are very expenſive; and that 100 Horſe for each Settlement would be ſufficient.

And Your Committee examined General *Caillaud* on the ſame Subject; who, upon Lord *Clive's* Evidence being read to him, confirmed the ſame; and added, That the Cavalry had at different Times been reformed, on Account of the heavy Expence which attended them; that a certain Number of them might be neceſſary, when the European Cavalry of other Powers happen to be oppoſed to the Forces of the Company, but that in Time of Peace, a very ſmall Body, ſufficient for Eſcorts, Patroles, and Duties of the like kind, was enough.

And Your Committee examined Lord *Clive*, as to his general Opinion about the Sepoys; and his Lordſhip informed them, That he thought the Exiſtence of the Company in *India*, but particularly in *Bengal*, depended upon the Diſcipline and Subordination of the Sepoys, and that they therefore cannot be too well Officered: That if there could be One European Officer to each Company of Sepoys, it would be greatly to the Advantage of the Service: That he has ſo high an Opinion of the Fidelity, Attachment, and Bravery of the Sepoys, when commanded by a Number of Engliſh Officers ſpeaking the Language, the Defence of the Country might be entruſted to them alone, ſupported by a good Train of Artillery commanded by Britiſh Subjects: That he thinks it very neceſſary that there ſhould be One Field Officer, at leaſt, who is an European, to each Battalion of Sepoys.

And Your Committee examined General *Caillaud* on the ſame Subject; who, upon Lord *Clive's* Evidence being read to him, confirmed the ſame; but added, That in his Opinion the Battalions of Sepoys are too ſtrong; that if they were divided into more Battalions, and fewer Men in each, it would make them more dependant, and leſs likely to form Combinations: But, with reſpect to Artillery, he obſerved, that the Management of that Branch ought to be kept entirely in the Hands of Europeans.

And Your Committee have added an Abſtract of the laſt Return of the Number and Pay of the Company's Troops on the *Bengal* Eſtabliſhment; viz.

ABSTRACT

ABSTRACT of the NUMBER and PAY of the Company's Troops on the *Bengal* Eſtabliſhment, as per laſt General Return.

	Bengal Troops.		Detachment at *Madraſs*.		Total.	
	N°	Pay per Annum.	N°	Pay per Annum.	N°	Pay per Annum.
		£. s. d.		£. s. d.		£. s. d.
Infantry, European Officers and Staff included	1,693	51,488 — —	273	7,679 2 —	1,966	59,167 2 —
Artillery, ditto	327	11,254 5 —	47	1,766 1 —	374	13,020 6 —
Cavalry, ditto	25	667 4 —	—	— — —	25	667 4 —
Recruits from Europe	601	9,356 3 —	—	— — —	601	9,356 3 —
	2,646	72,765 12 —	320	9,445 3 —	2,966	82,210 15 —
Europeans — with the Sepoys	250	20,044 18 —	35	3,587 12 —	285	23,632 10 —
— with the Black Cavalry	21	1,360 13 —	—	— — —	21	1,360 13 —
Total Europeans	2,917	94,171 3 —	355	13,032 15 —	3,272	107,203 18 —
Sepoys	25,598	277,579 4 —	2,201	24,762 10 —	27,799	302,341 14 —
Black Cavalry	346	14,240 10 —	—	— — —	346	14,240 10 —
	28,861	385,990 17 —	2,556	37,795 5 —	31,417	423,786 2 —

And Your Committee find, by a Minute of 10th December 1772, That at a Committee appointed to form Regulations and Inſtructions relative to the Commiſſary General of the Army Accounts in *Bengal*, a Report was agreed to; which is as follows:

PURSUANT to an Order of the Court of the 9th Inſtant, the Committee having taken into Conſideration the State of Military Expences in *Bengal*, ſo far as reſpects the Objects particularly recommended to their Conſideration, and attempted to diſtinguiſh thoſe particular Charges in which they are of Opinion great Reductions may be made without injuring the Service:

They beg leave to obſerve, That as in the Beginning of the Year 1770 the Governor and Council of *Bengal* eſtabliſhed a Committee to form a Code of Military Regulations, and as ſuch Code has been completed, and approved by the ſaid Governor and Council, the Committee have judged it proper to confine their Inveſtigations to Tranſactions of that and ſubſequent Periods.

This premiſed, the Committee beg leave to lay before the Court the Reſult of their Reſearches; and to point out, ſo far as they are able, ſuch of the ſuperfluous contingent Expences of the Army at *Bengal* as, in their Opinion, call for the moſt ſpeedy Regulation; in doing which they ſhall alſo take Notice of ſuch Proceedings of the Governor and Council as have, in this Enquiry, been deemed liable to Exception, or deſerving of Reprehenſion.

Upon comparing the Annual Military Charges at *Bengal* with thoſe of the Coaſt of *Coromandel*, the Committee find them as follows; viz.

In 1770-71 at *Bengal* - - -	£. 1,093,006
In 1770-71 at *Fort St. George* -	437,432
Difference	£. 655,574

The Returns of Men are,

	Europeans.	Sepoys.
At *Bengal* - -	3,890	26,132
At *Madraſs* - -	4,410	18,339
Difference	520	7,793

The Committee eſtimate the Difference between Troops at the Two Preſidencies, as follows; viz.

For Deficiency of Sepoys againſt *Fort St. George* - - - - - - -	£. 100,000
For Exceſs of Europeans in Favour of *Fort St. George* - - - - -	10,000
Difference	£. 90,000

Upon the foregoing Statement, the Expence of an Army equal to that of *Bengal* would, at *Fort St. George*, amount to nearly £. 527,432.

But the Amount at *Bengal* having been £. 1,093,006, the Difference of Expence at the Two Preſidencies, ſuppoſing the Men equal, would be no leſs than £. 565,574, or more than Double the Sum at *Bengal* as at *Madraſs*.

The Committee do not give this as an exact Statement; but they are perſuaded it will be found within the Truth; and as it conveys an Idea of too great a Difference between the Military Charges of the Two Preſidencies, to be attributed merely to Errors in Calculation, the Committee have been obliged to have Recourſe to other Materials, in order to account, in ſome Meaſure, for the vaſt Exceſs of Military Charges incurred at *Bengal*, over and above thoſe at *Fort St. George*.

It is neceſſary to obſerve, that each Preſidency has Five Companies of Artillery. The Committee find no conſiderable Difference in the Strength of each Corps; but in examining the Staff of Artillery at each Preſidency, they appear exceedingly different: viz.

Staff of Artillery at *Fort St. George*.

To the whole Corps, or to Five Companies of Artillery at *Fort St. George*, the following Staff is allowed; viz.

1 Adjutant, 5 Shillings a Day.
1 Quarter-maſter, 4 ditto.
1 Serjeant Major, 4 Pagodas per Month.
1 Quarter-maſter Serjeant, ditto.
1 Drum Major, 2 Pagodas per Month.

5 Total for 5 Companies.

Ditto, *Bengal*.

The Staff of One Company only, in *Bengal*, is as follows; viz.

1 Adjutant, 62 Rupees per Month, and Batta 124.
1 Deputy Commiſſary, ditto, ditto.
1 Surgeon Aſſiſtant, ditto, ditto
2 Conductors, 50 each.
1 Serjeant Major, 20.
1 Quarter-maſter Serjeant, 20.
1 Pay Serjeant, 7 Rupees per Month.
1 Drill Serjeant, 14 ditto.
1 Park Serjeant, 14 ditto.
1 Drill Corporal, 7 ditto.
3 Camp Colour Men, 6 each.
1 Adjutant to attend the Commanding Officer, 62, 124.
15 For One Company, beſides 1 Overſeer of feeding Bullocks.
1 Ditto of Belders: In Time of Service only.

The Labourers at *Fort St. George*, viz. Syrangs, Tindals, and Laſcars, for the Five Companies of Artillery, are only 745.

The Labourers at *Bengal*; viz. Syrangs, Tindals, and Laſcars, for the Five Companies of Artillery, are 3,410.

Contingents for the Staff of the Army, are many of them as follows; viz.

Judge Advocate's Allowances for a Writer, 60 Rupees per Month.

Quarter-maſter's Allowances for

1 Writer - - - - -	60 R.
1 Sircar - - - - -	40 D.
1 Moonſhee - - - -	50 D.
2 Horſes - - - - -	60 D.
Stationary - - - -	60 D.

Field Engineer's Allowances for

2 Horſes - - - - -	60 R.
1 Writer - - - - -	40 D.

Secretary's Allowances for

1 Writer - - - - -	50 D.
2 Horſes - - - - -	60 D.

Perſian Interpreter's Allowances for

Moonſhees and Hircarrahs - - -	540
Hircarrahs - - - - -	530

Two

Two Aid-de-Camps Allowances for

2 Horſes - - -	120
Stationary - - -	120

Contingent Allowances to the Staff of a Brigade.

To One Colonel, for	Sircar - -	100	per Month.
	Writer - -	100	
	Moonſhee -	100	
	Interpreter -	100	
	Hircarrahs -	185	
To Brigade Major, for	Two Horſes -	60	
	Writers -	40	
	Candles -	30	
	Stationary -	40	
To Aid-du-Camps, for	Three Horſes	90	
	Candles -	30	
To Paymaſter, for	Sircars and Shroffs	150	
	Writers -	100	
	Stationary -	60	
	Hircarrahs -	14	
	Laſcars -	20	
		208	
To Deputy ditto	Coolies -	20	
To Commiſſary	Writers and Stationary	108	

Contingents to the Staff of One Company of Artillery.

To Adjutant, for	Sircar -	30
	Writer -	40
	Stationary -	25

To a Brigade Company.

To Captain, for	Writer -	40
	Sircar -	20
	Stationary -	26
	Candles -	—

To each Company.

To Adjutant and Quarter-maſter	Sircar -	20
	Writer -	40
	Stationary -	25
To Deputy Commiſſary	Writer -	40
	Sircar -	20
	Stationary -	25
For Two Conductors, for - -	Stationary -	40

The Difference both of Names and Numbers of Artificers attending the Army at *Bengal*, and at *Fort St. George*, admit of no regular Compariſon; they are of 49 different Denominations at *Bengal*, and only of 13 at *Fort St. George*. On comparing the Staff of a Regiment in *Bengal* with that of a Regiment on the Coaſt, the Difference appears as follows; viz.

Fort St. George.

Staff of a Regiment.

1 Adjutant.
1 Quarter-maſter.
1 Serjeant Major.
1 Quarter-maſter Serjeant.
1 Drum Major.

N. B. Camp Colour Men are allowed when in Field only, at *Fort St. George*.

Bengal.

Staff of a Regiment.

1	Chaplain, per Month - -	Rupees 186
2	Adjutants - - - - -	124
2	Quarter-maſters - - - -	124
2	Serjeant Majors - - - -	20
2	Quarter-maſter Serjeants - - -	14
2	Drill Serjeants - - - -	14
2	Drill Corporals - - - -	7
2	Drum Majors - - - -	5
2	Fife Majors - - - -	5
18	Camp Colour Men - - -	6
35		

But it muſt here be noted, that a Regiment in *Bengal* is divided into Two Battalions, and contains Eighteen Companies; whereas, by the *Fort St. George* Code, the Regiment contained only Half the Number of Companies; but then the private Men at *Fort St. George* were Seventy to a Company, and at *Bengal* but Fifty to a Company. By the Military Code of 1770 there is alſo propoſed an Increaſe of European Officers in the Three Regiments, to the Number of Five hundred and Seventy-ſix, which Regulation was ordered to take place, ſo far as the State of the Army would admit; the Staff of Sepoys at *Bengal* is, for every Six Battalions, Rupees per Month 1,767; the Staff of One Brigade, per Month, Rupees 1,302.

The Staff of the Army, or Commander in Chief, per Month, Rupees 1,426, and of a Brigade Major for Contingents, per Month, Rupees 200.

Here the Committee conceive that a conſiderable Sum is miſapplied, to gratify nominal Officers, and defray exceſſive Charges, diſtinct from the Strength of every Corps; and, as the Committee apprehend this Exceſs has been carried to the moſt unwarrantable Extent ever known in the Service of the Company.

The Committee do not deem it neceſſary to particularize the Exceſs to be retrenched; the Contraſt between the Charges at *Fort St. George* and *Bengal* will ſufficiently point out the Line to be obſerved in Reformation; and the practicable Savings may be too conſiderable for this Committee to decide upon; it is however incumbent upon them to add, that the above are the Charges eſtabliſhed by the Military Code lately formed, and approved by the Governor and Council of *Bengal*; which Code alſo is ſaid to reduce former extra Allowances.

Another Article of great unneceſſary Charge in *Bengal*, is occaſioned by a Fleet of Bujerows and Boats conſtantly kept up for the Uſe of the Army.

The Expence of Bujerows and Boats, for the Tranſportation of One Brigade only, is ſettled at the extraordinary Sum of Rupees per Month 25,420.

A ſtanding Fleet of theſe Veſſels is kept up in Time of Peace, at the Annual Expence of upwards of Pounds

Sterling 30,000, which this Committee are of Opinion ought to be immediately reduced; and they cannot but obſerve, that it appears very blameable in the Governor and Council to permit ſuch an enormous Charge to become a ſtanding Expence upon the *Bengal* Military Eſtabliſhment; more eſpecially as the Commiſſary of Boats repreſents, that the Owners of thoſe Veſſels frequently make trading Voyages with them during the Time they are receiving Pay for them from the Company in *Calcutta*.

The Committee are informed, that temporary Quarters for Officers are another Cauſe of improper Charge in *Bengal*, to a great Amount.

That formerly the Military Officers neither experienced nor expected ſuch Indulgencies; but it is now declared, that temporary Quarters are every Year built, re-built, repaired, and refitted, at great Expence, and that the Stores for ſuch Services being ſerved in kind, the contingent Bills occaſioned thereby vie with each other in Extravagance.

The Committee therefore cannot heſitate in recommending Reform in this Article of Expence, if not a total Abolition, inaſmuch as the Cantonments are finiſhed.

A Troop of Black Cavalry, maintained in *Bengal*, exceeds in Expence a Battalion of Sepoys; One Troop is declared to be too weak to be of any real Service: The Committee do not take upon them to judge of the Propriety of reforming them entirely; but cannot help recommending that they be reduced to a very ſmall Number: at all Events, the Expence of feeding the Horſes, which is ſtated at 30 Rupees per Month, they conceive, will be conſiderably reduced.

The Number and Feeding of Army Bullocks is an Article that requires the ſtricteſt Inveſtigation; this Contract for Feeding is uſually annexed to that for Victualling the Europeans; a Stipulation is generally made by the Contractor, for a certain Number of Bullocks to be always kept in the Service; and if he be gratified in this reſpect, he conſents to almoſt any Terms for the other Parts of his Contract. When Mr. *Hunter* had the Contract in *Bengal*, he ſtipulated for 300 Bullocks to a Brigade; but the Committee obſerve, with Concern, that the Bullocks now reported neceſſary, and actually ordered to be attached to One Brigade, amounts to no leſs Number than 649*.

The Company's Pay for Bullocks on the Coaſt is, for 10 Bullocks and proper Drivers per Month - - - - -	32	28
The Contractors on the Coaſt paid the Owners of Cattle, during the laſt War, for Ten Bullocks per Month only - -	23	24
The Profits upon 10 Bullocks per Month was - - - - -	9	4

Or about £.3 12 Sterling.

According to this Calculation 649 Bullocks, attached in *Bengal* to One Brigade only, will yield a clear Profit to the Contractor of Pounds Sterling 2,796 per Annum. The Committee cannot but be of Opinion, that if proper Care be taken to render the Terms of Contracts open to every Competitor, a large Reduction of the Contractor's Profits upon Army Cattle, and Feeding, may be made, and ſaved to the Company. And it is with Concern the Committee obſerve, That although very particular Diſſents have at Times been entered by Members of the Council againſt improper Contracts, ſuch Diſſents have only ſerved to point out more ſtrongly the Partiality of the Majority of the Council, in accepting Terms diſadvantageous to the Company, when better were to be obtained, and in making voluntary Offers of Contracts to Individuals, without advertiſing for Propoſals at all. As a Proof of the above, and more fully to explain the Subject, the Committee recommend to the Peruſal of the Court, a Minute entered by Mr. *Rumbold*, on the Subject of Military Contracts, 16th March 1769, the Minute of Mr. *Reed*, in 1771, and the 133d Paragraph of the Court's Letter, 23d March 1770, on Contracts in general, and particularly reſpecting the Impropriety of a voluntary Tender of Contracts for Gun-Carriages to a Man, who, though not an Artiſt, had obtained Eight different Contracts, every one of which was of ſufficient Importance to engroſs his whole Time and Attention, if executed properly; viz.

One Contract for all the Carpenters Work for the new Fort.
One D° Smith's Work for D°
One D° Brazier's Work for D°
One D° for all the Bricklayers Work at the Cantonments of *Berhampore*.
One D° Carpenter's Work for D°
One D° Smith's Work for D°
One D° Brazier's Work for D°
One D° for all the Carts wanted or employed in conducting the ſaid Fortifications.

But the Committee are obliged to declare, that Contracts under ſtipulated Forfeitures are in general too much diſregarded at *Bengal*. Failure of Contract is ſeldom attended with Payment of Penalty: Excuſes are admitted in lieu of Performance, and Penalties are almoſt univerſally remitted. The Court of Directors have animadverted ſeverely upon their Governor and Council, in their late Advices, for ſuch Conduct. The Governor and Council have acknowledged the Charge, and promiſed Amendment; but that Amendment hath not taken place is evident, from the Contracts for Gun-Carriages, and for Bricks for the new Fort. In the former Inſtance, it is not pretended, that the loweſt Terms poſſible are obtained; and in the latter, many evident Advantages propoſed by Major *Watſon* were rejected; although in the Opinion of One of the Council, Savings might thereby have been made of more than One-fourth Part of the whole Expence of Bricks wanted for the new Fort in *Bengal*, in caſe the Company ſhould purchaſe the Docks; and the Bricks would have been burnt in Kilns, which would have rendered them exceedingly preferable to thoſe furniſhed by the other Contractor, which are not ſo burnt. The Committee are alſo of Opinion, that all the late Advertiſements for Contracts in *Bengal* are very exceptionable: The Governor and Council advertiſe, that all Stores, for Military and Naval Storekeepers Departments, for the Storekeeper of the Works, and for the Buxey's Office, ſhall be paid for with Intereſt Notes; it neceſſarily follows, that every Man is precluded from offering Propoſals, whoſe Circumſtances do not render it convenient to accept ſuch Mode of Payment. Hence Competitors are few, and Contracts too much confined to one Channel, to admit of the moſt beneficial Terms being obtained for the Company. The Committee do therefore recommend, that no Contract whatever be at any Time made payable in Intereſt Notes, except in Caſes of abſolute Neceſſity; nor renewed on any Pretence, until it ſhall have been for a reaſonable Time publicly advertiſed, that the loweſt Offers, with ſufficient Security, be invariably accepted; and that no Contract-Penalty whatever be remitted, unleſs by the expreſs Order of the Court of Directors.

Were theſe or ſimilar Regulations faithfully executed, the Committee are of Opinion, That great Abuſes in Contracts in *Bengal* will be prevented.

The Committee cannot quit the Subject of Army Contingents, without pointing out thoſe incurred immediately by a Commander in Chief at *Bengal*, and the vaſt

* N. B. Muſter of Bullocks, with the Three Brigades, for the Month of September 1771, was no leſs than 2,075.

vaſt Diſproportion, in this particular Inſtance, between Allowances at that Preſidency and at *Fort Saint George*.

When General *Lawrence* commanded the Company's Troops at *Fort Saint George*, his extra Expences in the Field were limited to Ten Pagodas per Day, or £. Sterling 1,460, per Annum, which were never to be exceeded, unleſs on Days of Marching, when 25 or 30 Coolies were alſo allowed him to carry his Baggage.

Upon comparing this Regulation with the Expences of the Commander in Chief at *Bengal*, the Committee find, That he has been paid for his Table Expences at the Rate of £. 7,791 per Annum; the Committee are therefore of Opinion, That a conſiderable Reduction ought to be made in this Article of Expence.

From this View of the extraordinary Expences which have been incurred in the Military Service at *Bengal*, the Committee cannot but be of Opinion, That a general and ſpeedy Reform is abſolutely neceſſary; and they deem it their Duty in this Place to declare, that the Abolition of the Office of Commiſſary General, in 1766, appears to them to have been a very improper Meaſure: ſuch Officer being an immediate Check upon Military Paymaſters and Contractors.

The Committee are convinced, that Reformation muſt be an arduous Undertaking, and that it will require the greateſt Efforts of Capacity and Integrity; but they are equally certain, that by a diligent and faithful Perſeverance in Duty, an effectual Controul of the Army Accounts in *Bengal* will produce very great Savings in the Military Expences at that Settlement; and, the better to anſwer the Expectations of the Company in this Appointment, it is the unanimous Opinion of this Committee, That the Commiſſary General be appointed Junior Counſellor, without diminiſhing the eſtabliſhed Number of Counſellors; and that he do not riſe higher.

It is further the Opinion of this Committee, That, in Conſideration of the great Difficulties attending the Execution of an Office ſo invidious as that of making Reformations in the Extraordinaries of an Army, the Commiſſary General be allowed a reaſonable Proportion of the Savings that ſhall be made, upon an Average of the Three Years preceding his Appointment, compared with the Three ſubſequent Years.

It is the further Opinion of this Committee, That no Bill of Military Charges whatever be at any Time paid, by any Paymaſter or other Perſon, until certified by the Commiſſary General, in Writing under his Hand.

That in all Caſes, wherein the Governor and Council ſhall over-rule the Opinion of the Commiſſary General, he be directed to deliver a Diſſent in Writing, containing his Reaſons at large for diſſenting from their Proceedings; and that ſuch Diſſent be entered upon their Conſultations.

It is the further Opinion of this Committee, That it be ſtrongly recommended to employ Elephants with the Company's Troop's, in place of Bullocks; as they are not only reported the beſt and cheapeſt Carriage for an Army, but becauſe the Line of March would be ſhortened, and thereby the Cavalry of an Enemy be prevented from obtaining thoſe Advantages over our Infantry, which cannot but continue, ſo long as Carriage Bullocks are employed to tranſport the heavy Baggage of the Army; all which is nevertheleſs ſubmitted to the Court.

And Your Committee ordered the Minutes of Conſultations at *Fort Saint George*, and the General Letters of the Company, relative to the Military Eſtabliſhment at that Settlement, to be laid before them; and having carefully peruſed them, they will obſerve the ſame Method in laying before the Houſe the Information they have drawn from thence, which they have followed with regard to the Military Eſtabliſhment of *Bengal*; and will claſs them in like Manner, under the ſeveral diſtincts Heads of Alterations in the Numbers and different Corps of the Troops in the Company's Service at *Fort Saint George*; of Pay, Emoluments, and Batta aſſigned to theſe Troops; and of the contingent extraordinary Expences attending them, following the Order of Time in which they took place. And as to the firſt Head, viz. The Numbers and Nature of theſe Troops, Your Committee find, That the Court of Directors, in their General Letter to *Fort Saint George*, of March 9th, 1763, recommend to that Preſidency to conſider of a proper Reduction of the Two Troops of Horſe, and Troop of Huſſars (which they found extremely expenſive) whenever the Circumſtances would admit of ſuch a Meaſure; alledging, as a farther Reaſon for this Reduction, that a well trained Infantry (as they were aſſured) was much more uſeful in *India*, and that a few Horſes only, to head and lead on the Black Horſe, would anſwer all Purpoſes.

And Your Committee find, by the ſeparate Letter from *Fort Saint George*, of September 3d, 1763, That that Preſidency repreſented to the Court of Directors, that notwithſtanding they, the Directors, had informed them, that their Intention was only to keep up a Body of Two thouſand Troops for that Preſidency, they on their Parts thought, that Three thouſand were abſolutely neceſſary, as Experience had taught them, that it ſeldom happened, that more than Two-thirds of their Troops were fit for Service at one Time; and that to replace Deaths, Invalids, and other Accidents, which may be expected Annually, their Numbers ſhould be recruited with at leaſt One Man for every Five.

And Your Committee find, by the General Letter to *Fort Saint George*, of 30th December 1763, That the Court of Directors informed that Preſidency, that, having taken into their moſt ſerious Conſideration the preſent Situation of Affairs on the Coaſt of *Coromandel*, the Neceſſity of keeping up a reſpectable Military Force, and at the ſame Time the Manner of doing it in the moſt uſeful and effectual Way, conſiſtent with confining the Military Expences within as reaſonable Bounds as Circumſtances would admit, they had agreed, and fixed on the following Plan, as an Eſtabliſhment for their Preſidency of *Fort Saint George*; viz. That the whole Force ſhould conſiſt of Two thouſand Six hundred Europeans, and Four thouſand Sepoys; making together Six thouſand Six hundred Men, Officers included.

The Europeans to be formed into Corps of Infantry, Cavalry, and Artillery.

The Infantry to conſiſt of Three Battalions, of Seven hundred Men each, or Two thouſand One hundred Men, to be diſtinguiſhed by the Names of the Firſt, Second, and Third Battalions.

Each Battalion to have Seven Companies: The Firſt Company to conſiſt of a Major, as Captain; One Lieutenant, who is to be Captain Lieutenant; One Enſign; Subalterns as many as were neceſſary; the Remainder to be private Men, ſo as to make the Company One hundred Men in all, Officers included.

The other Six Companies of each Battalion, to conſiſt each of One Captain, One Lieutenant, One Enſign; Subalterns, and private Men, as the Firſt Company.

The Cavalry to conſiſt of Two Companies, each of which to have its Captain, Two Lieutenants, Two Cornets, as many Subalterns as were neceſſary; the Remainder to be private Men, ſo as to make each Company One hundred Men in all, Officers included.

The Artillery to conſiſt of Three Companies, each of which to have its Captain, Two Lieutenants, Two Lieutenant Fireworkers, as many Subalterns as were neceſſary; the Remainder to be private Men, ſo as to make each Company One hundred Men in all, Officers included.

The Sepoys to be formed into Four Battalions, of One thouſand Men in each, Officers included; to be diſtinguiſhed

diſtinguiſhed by the Names of Firſt, Second, Third, and Fourth Battalion.

Each Battalion to be commanded by One Captain, One Lieutenant, and One Enſign, who are to be Europeans; and ſuch a Number of Indian Officers as ſhall be neceſſary.

And the Directors add, That they hope that this Military Force, upon the foregoing Plan, would be ſufficient to anſwer every good Purpoſe; and that it was therefore to be forthwith carried into Execution as nearly as poſſible, and as Circumſtances would admit of; and that if any Deviation therefrom ſhould be found really neceſſary, the Preſidency ſhould give them their Reaſons very fully, that they might be ſatisfied no Alteration was made that could poſſibly be avoided. The Pay to be continued upon the preſent Eſtabliſhment, and the Majors to receive Fifteen Shillings per Day, which was to include both the Pay of Major and Captain.

And Your Committee find, That the Court of Directors, in their General Letter to *Fort Saint George*, of June 1ſt, 1764, farther added, That the foregoing Eſtabliſhment was to be adhered to, as to the Number of Men, for the preſent, if ſo many were really neceſſary; that however they earneſtly recommended to the Preſidency to reduce it, whenever it might be done with Safety.

And that it having been repreſented to them, that it would be of great Utility that the Battalions ſhould be put into the Form of a Regiment, by having a proper Number of Field Officers at the Head of each, agreeable to the Method practiſed in His Majeſty's Forces, and indeed in all the regular Corps in Europe, they had therefore determined, that each of the before-mentioned Battalions of Europeans, inſtead of being commanded by a Major only, ſhould have a Colonel, a Lieutenant Colonel, and a Major; and they accordingly directed, that *John Caillaud*, Eſquire, be Colonel of the Firſt Battalion; *Charles Campbell*, Eſquire, be Colonel of the Second Battalion; and *Achilles Preſton*, Eſquire, be Colonel of the Third Battalion; and that the Lieutenant Colonels and Majors be appointed from the reſt of the Company's Officers, according to their Rank.

Each of the Field Officers to have a Company, with Ten Shillings a Day Pay, and as Field Officers to have an additional Pay; viz. a Colonel Fifteen Shillings, a Lieutenant Colonel Ten Shillings, and a Major Five Shillings a Day.

That the beforegoing Regulations, together with what had been tranſmitted to them, relating to the Military Syſtem at that Preſidency, in the former Letters of this Seaſon, were the Outlines which they, with the Aſſiſtance of General *Lawrence*, were to perfect and carry into Execution, as nearly conformable thereto as could be conſiſtently done.

That they themſelves would give Commiſſions, under the Company's Seal, to the following Gentlemen; viz. to *John Caillaud*, *Charles Campbell*, and *Achilles Preſton*, Eſquires; That the Lieutenant Colonels, and Majors, were to have Commiſſions as ſuch from the Governor.

And Your Committee find, by a ſeparate Letter from *Fort Saint George*, of the 27th of March 1765, That the Preſidency, at the ſame Time that they informed the Court of Directors that Mr. *Law* had reduced his Forces on the Eſtabliſhment on the Coaſt, recommended the keeping up a reaſonable Force notwithſtanding, alledging for a Reaſon, that Mr. *Law* was ſending all he could of the Forces he had reduced, to the Iſlands, from whence they could be tranſported to the Coaſt, perhaps Twelve Months before Advice thereof could reach *England*: They added beſides, that they had ſent a Detachment of Two hundred Men to *Bengal*, which had conſiderably decreaſed their Force.

And Your Committee find, by the ſeparate Letter to *Fort Saint George*, of the 26th of April 1765, That the Court of Directors informed that Preſidency, that as they had been adviſed that it was their Intention, as ſoon as the Expedition of *Uſoph Cawn* was over, to take the proper Meaſures for carrying into Execution the Military Plan they (the Directors) had ſent them, they ſhould depend on their having conformed to it as nearly as poſſible; and that, although they had the higheſt Opinion of any thing General *Lawrence* propoſed on that Subject, they did not, at preſent at leaſt, ſee the Neceſſity of having Two Lieutenants to each Company, as it was a Deviation from that Frugality ſo often recommended, and ſo eſſential to the Intereſt of the Company.

And Your Committee find, by the Minute of a Conſultation at *Fort Saint George*, of the 4th of November 1765, That the Commander in Chief, having aſſembled Brigadier General *Caillaud*, Colonel *Charles Campbell*, and Major *John Call*, to adviſe with on the late Orders and Inſtructions ſent out by the Company, with regard to their Military, laid before the Board the Form of ſuch an Eſtabliſhment, and ſuch Regulations as appeared to them would be the beſt for the Service, and beſt anſwer the Purpoſes of the honourable Company; which Form was approved by the ſaid Board; and was in Subſtance as follows:

That though the Company had ordered their Troops to be formed into Three Battalions, each Battalion conſiſting of Seven Companies, a Colonel, Lieutenant Colonel, and Major, who were to have a Company each, the other Four Companies to be commanded by a Captain each:

The General, and the Officers above-mentioned, had the following Objections to this Regulation; viz. That by this Eſtabliſhment there would be too few acting Captains for the Service of the Battalions; that the Three Field Officers could not roll in Duty with them, and that therefore there would be but Four actual Captains for the Service of Seven hundred Men; a Number inſufficient for the Purpoſe: That they therefore recommended, that the Battalions ſhould conſiſt of Nine Companies each, which was the Eſtabliſhment at *Bengal*, as it was ſuppoſed for the ſame Reaſons.

That they likewiſe recommended an additional Subaltern Officer to each of the Field Officer's Companies; as their Attention to the general Duties of their ſeveral Corps muſt prevent their being able to attend to the minute Detail of their own Companies, beſides that they would be oftener in Command in the Field and Garriſons.

That therefore they thought it neceſſary to add One more Lieutenant to each of their Companies; that, in that Caſe, the Eſtabliſhment of a Battalion for Officers would ſtand thus:

	Number of Companies.	Field Officers and Captains.	Captain Lieutenants.	Lieutenants.	Enſigns.
Nine Companies.	1	Colonel and Captain - - - -	1	1	1
	2	Lieutenant Colonel and Captain - - -	—	2	1
	3	Major and Captain - - - -	—	2	1
	4	One Captain - - - - -	—	3	—
	5	One Captain - - - - -	—	1	1
	6	One Captain - - - - -	—	1	1
	7	One Captain - - - - -	—	1	1
	8	One Captain - - - - -	—	1	1
	9	One Captain - - - - -	—	1	1
		Total 3 Field Officers, 6 Captains.	1	13	8
		One Adjutant and One Quarter-maſter to be taken out of the Subalterns fitteſt for thoſe Employments.			

That thus to complete the whole Eſtabliſhment of the Three Battalions, it would require Three Colonels, Three Lieutenant Colonels, Three Majors, Eighteen Captains, Three Captain Lieutenants, Thirty-nine Lieutenants, and Twenty-four Enſigns.

That of the Field Officers there were already the Three Colonels, and One Lieutenant Colonel; that there remained a Promotion to be made of Two Lieutenant Colonels, and Three Majors; that they were ſorry to be obliged to depart from the Rule of Seniority, in recommending to the Board the Five Captains that they judged beſt qualified to fill theſe Poſts; but that, as the Well-being of the Service would in future greatly depend on the Choice then made, they thought themſelves bound to poſtpone every other Conſideration to that of the Qualifications of the Perſons to fill theſe important Military Stations.

That, to obviate all Diſputes with regard to the Promotion of Officers, and to ſettle, in as equitable and juſt a Manner as poſſible, the ſeveral Pretenſions to Rank, of the different Corps of Artillery, Cavalry, Infantry, and Officers doing Duty with Sepoys, they propoſed the following Rules:

That to the Commanding Officer of the Corps of Artillery, Rank of a Major ſhould be given, by Commiſſion, with Pay; as it is but juſt that Officers in that moſt ſerviceable Body ſhould have at leaſt the Proſpect of attaining the Rank of a Field Officer, ſince the Nature of Service in that Corps excludes them from any Pretenſions of being removed for Preferment into the Battalion; beſides, their Numbers are ſuch as require an Officer at their Head with a Rank ſuitable to his Command.

That whenever the Commanding Officer of the Cavalry, by his Standing amongſt the Captains, ſhould be entitled to the Rank of Major, he ſhould have a Brevet, if he was approved of, without Pay, for that Rank; but as this Corps was always ready to do Duty on Foot with the Infantry, they thought that the Chance of Promotion to the Officers (as high as they could go) afterwards ſhould be open to them for their Encouragement: They therefore propoſed, that the Major of Cavalry ſhould ſucceed to the Rank of Lieutenant Colonel, when a Vacancy happened in the Infantry; and that, by the Date of his Commiſſion, as eldeſt Major, he ſhould have Pretenſions to it. Their Reaſon for not recommending that the firſt Officer of Cavalry ſhould come into this Tour of Preferment in the Battalion, from the Rank of Captain, was, that they thought it better for the Service that the Majors of Infantry ſhould be Officers, who had been regularly bred in that Corps; for as the Diſcipline of the Battalion chiefly reſts on them, a Captain of Cavalry, promoted to be Major of Infantry, would not, in their Opinions, be ſo proper a Subject; but that Objection ceaſing when ſuch Officers might have Pretenſions to the Rank of Lieutenant Colonel, they thought that in their Turns they ought to ſucceed. The Reaſon why they had given to thoſe Officers of Cavalry Brevets without Pay, was in Conſideration of the Advantage of their Troops, both in Cloathing of their Men, and feeding of their Horſes, beſides the Difference of Subſiſtence.

They propoſed to form the Invalids and Penſioners into a Corps, conſiſting of Three Companies; the Command and Care of which to be given to ſuch Officers as were judged propereſt for that Service.

That the Coffrees be formed into One Company, and commanded by a Captain, Two Lieutenants, and an Enſign; to be all aſſembled at one Place, and ſtationed afterwards where it may be thought neceſſary.

They adviſe that all the Topaſſes be diſcharged, and recommended to the Nabob for Service.

They propoſed that the Corps of Artillery be compoſed of Three Companies, each Company to conſiſt of

One Captain,	Six Corporals,
One Captain Lieutenant,	Three Drummers,
Two Lieutenants,	Eight Bombardiers,
Three Fireworkers,	Twenty-four Gunners,
Six Serjeants,	Fifty-three Matroſſes.

One Adjutant and One Quarter-maſter for the whole Corps, to be choſen out of the Subalterns.

The Firſt Company to be commanded by a Major.

They propoſed that the Cavalry be compoſed of Two Troops, and each to conſiſt of

1 Captain,	3 Corporals,
1 Lieutenant,	2 Drummers,
1 Cornet,	1 Farrier,
1 Quarter-maſter,	50 Private,
3 Serjeants,	1 Adjutant for the whole.

But that when the Commanding Officer of that Corps ſhould by his Rank be entitled to a Brevet as Major, they thought an additional Cornet to his Troop neceſſary.

That as it was imagined the remaining Huſſars, with their Officers, might be of ſome Service at *Bengal*, in helping to diſcipline the Corps of Black Cavalry now forming,

forming, they would recommend an Offer of them to be made; and if accepted of, the Officers and Men, with their Arms, Accoutrements, Saddles, &c. complete, to be ſent from *Madraſs* by the firſt Conveyance.

That all Promotions in the Three Battalions of Infantry, and amongſt the European Officers of Sepoys, ſhould go in all Ranks, throughout the whole, by Seniority.

They propoſed to keep up Ten Battalions of Sepoys on the Company's Eſtabliſhment (to be ſtationed at the Places named in their Plan) agreeable to the Regulations; according to which Regulations alſo, at the Head of each Battalion of Sepoys there ſhould be One Captain, and, beſides, One Lieutenant and One Enſign.

And Your Committee find, by the Minutes of a Conſultation at *Fort Saint George*, of July 26th, 1766, That the Board having been obliged, on Account of the Number of Officers ſent to *Bengal*, to reduce the Eſtabliſhment, for that time, from Nine to Seven Companies to a Regiment, in order to proportion the Number of Officers that remained to that Eſtabliſhment, Ordered, That each Regiment ſhould conſiſt of Seven Companies, and each Company ſhould be commanded by a Captain, Lieutenant, and Enſign, except that to each of the Grenadier Companies, conſiſting of One hundred Men, there were to be Three Lieutenants, and no Enſign; that the Colonel, Lieutenant Colonel, and Major, were each to have a Company, and a Captain Lieutenant was to be allowed to the Colonel's Company, as before; and that, according to theſe Orders, a Regiment was to conſiſt of

1 Colonel,
1 Lieutenant Colonel,
1 Major,
4 Captains,
1 Captain Lieutenant,
9 Lieutenants,
6 Enſigns.

That the Sepoys ſhould conſiſt of Fourteen Battalions, each Battalion to be commanded by a Captain, Lieutenant, and Enſign.

That the Invalids would require Two Captains.—That there were Three or Four Invalid Lieutenants, who were to be appointed to them.

That the Coffrees ſhould have One Captain, One Lieutenant, and One Enſign; that, conſequently, the whole Number of Officers required for the Three European Regiments, Sepoys, Invalids, and Coffrees, would be:

	Col.	Lt. Col.	Maj.	Capt.	Capt. Lts.	Lieuts.	Enſigns.
Three Regiments	3	3	3	12	3	17	18
Sepoys	—	—	—	14	—	14	14
Invalids	—	—	—	2	—	2	—
Coffrees	—	—	—	1	—	1	1
	3	3	3	29	3	34	33

And Your Committee find, by the General Letter from *Fort Saint George*, of 23d January 1767, That the Preſidency declared, that they ſhould be duly attentive to the Order contained in the Directors Letter of 19th February, concerning the Civil and Engineering Branches being kept more diſtinct for the future; but that, with regard to its being left to the Option of the Gentlemen now employed in both, to continue in which they ſhall think proper, on its becoming their Turn to be admitted into Council, they do not imagine that any of the Engineers would give the Preference to that Occupation, rather than the Civil; nor do they think it would be at all prejudicial to the Company's Affairs to have One of the Members at the Board acquainted with Engineering, as well as other Military Branches, ſince Military Matters are ſo frequently under Debate.—That they expreſſed their Concern, that the Directors had not taken into Conſideration the enlarging the Allowances of the Engineers; for that, without better Property and Advantages than they then enjoyed, the Inducements could not be ſufficient to make them continue in that Service; as it was a laborious Branch, and that merited more Encouragement than had been hitherto ſhewn: And the Board obſerves, That the Tenth Paragraph of Mr *Call*'s Addreſs was particularly on this Subject, and they begged to recommend it to the Conſideration of the Directors.

And Your Committee find, by a ſeparate Letter from *Fort Saint George*, of the 22d January 1767, That they informed the Court of Directors, that they had taken great Pains to diſcipline their Sepoys, and that thoſe Pains had been attended with ſuch Succeſs, that they were become a moſt uſeful Corps; and, in order to confirm that good Diſcipline amongſt them, they had put a Field Officer at their Head, and, upon the Recommendation of General *Caillaud*, had choſen Captain *Fod* for this Purpoſe, to whom they had given a Brevet of Lieutenant Colonel.

And Your Committee find, That in the ſame Letters, the Preſidency laid before the Court of Directors, General *Caillaud's* Repreſentations to them of December the 30th, 1766, in favour of the Corps of Artillery; which are in Subſtance as follows:

That from the infinite Quantity of Forts to be garriſoned, for the Security of the *Carnatic*, from the *Kiſtna* to the *Travencore* Country, beſides the Company's Settlements, and the Sircars, Three Companies were not ſufficient for the Purpoſe, and that the Service would require a Fourth.

That as to the Officers, their Hopes and Proſpects, with reſpect to Preferment or Advantage, were far ſhort of the Infantry, inſomuch that none would enter into this Corps out of Choice; and that thoſe who were in it had but too much Reaſon to be uneaſy at their Situation.

That the Duty and Service of an Artillery Officer was in its Nature ſo diſtinct, and different from that of all the other Branches of the Military Profeſſion, that the Officers could not be removed without evident Prejudice to the Corps itſelf; that therefore it ought to be put upon ſuch a Footing, that the Proſpect of Preferment (though confined to them alone) ſhould give the Commanding Officer a Chance, according to his Pretenſions, of keeping Pace with thoſe who roſe in the other Corps in the Service; that this, at leaſt, would make ſome Amends for the Loſs of thoſe Advantages which were ſaid to ariſe from Commands in Forts and Garriſons, and in the Field; from which an Artillery Officer was entirely precluded.

And Your Committee find, That the Preſidency, after concurring in Opinion with General *Caillaud* on that Subject, recommended to the Court of Directors, if they ſhould be induced, from thoſe Repreſentations, to augment the Eſtabliſhment of Artillery, that more than One Field Officer be appointed, as well to promote the Good of the Service, as to give the Officers more Chances for Preferment; which could alone compenſate for their being excluded from the Advantages before mentioned.

And Your Committee find, by the ſeparate Letter from *Fort Saint George*, of the 22d January 1767, That that Preſidency had ordered the Two Troops of Cavalry, except the Detachment then propoſed to be kept up, to be reduced; the Officers to be appointed to the Infantry, according to their Rank, and the Men to be incorporated with the Artillery; the Huſſars, whom they had propoſed ſending to *Bengal*, being reduced to a very

a very ſmall Number, to be incorporated with the Dragoons, at the Recommendation of General *Caillaud*, till an Opportunity offered of breaking them all together.

And Your Committee find, by the General Letter to *Fort Saint George*, of March 4th, 1767, That the Court of Directors refuſed to allow Mr. *James Call* to continue to be employed in the Civil and Engineering Branches, in conſequence of the Rule they had eſtabliſhed in their Letter of the 19th of February 1766: And that, being firmly reſolved to adhere to that Regulation, they did thereby confirm and enforce the ſame, directing that it ſhould be accordingly duly and ſtrictly attended to by the Preſidency of *Fort Saint George*.

And Your Committee find, by the Company's ſeparate Letter to *Fort Saint George*, of March the 4th, 1767, That the Directors informed the Preſidency, that the Parliamentary Enquiry into the Company's Affairs, and the Tranſactions conſequent thereto, had engroſſed ſo much of their Time and Attention, that it had not been in their Power to conſider, as accurately as the Importance of the Subject required, the Article of the new Regulation of the Military Eſtabliſhment at *Fort Saint George*, upon the Plan given in by General *Lawrence*, and the other Field Officers, at the Conſultation of 4th November 1765; that though the Directions they had given upon this Subject, in their Letters of 30th December 1763, and 4th of June 1764, were concerted and formed upon the beſt Advice and Information they could obtain, nevertheleſs their Intention being, in this, as in all other Circumſtances, to find and eſtabliſh ſuch a Syſtem as might, in all Reſpects, moſt effectually conduce to the great End propoſed, they ſhould never be ſo tenacious of their own Ideas, as to ſupport them againſt good and ſubſtantial Objections.

And it appears to Your Committee, That, in conſequence of this Reaſoning, the Court of Directors, though they ſtate ſome few Objections, in general acquieſce in thoſe Variations and Additions made in their Plan, by the one that General *Lawrence* and the Field Officers had propoſed, and which had been adopted by the Preſidency.

And Your Committee find, That the Directors alſo approved the Reduction of the Corps of Cavalry, relying on the Judgment of the Preſidency for the Expediency and Prudence of the Meaſure.

And Your Committee find, by a General Letter from *Fort Saint George*, of the 4th November 1767, That the Board repreſented to the Court of Directors, that though they were forced to agree with them, yet the different Duties of the Artillery and Military Officers required that the Corps ſhould be kept diſtinct and ſeparate; yet that it did not follow that the Officers of the Artillery had no Right to complain of the Diſtinctions in their Advantages and Proſpects, as there were very few of them who voluntarily ſolicited Commiſſions in that Corps; for that of late they had appointed the Cadets to Commiſſions in either, as Vacancies happened, and that none would willingly have received them, could they have been provided for elſewhere: That this had been productive of evident Detriment to the Service, becauſe the Cadets ſo appointed, either from Conſtitution or other Circumſtances, had proved very unequal to the Duty and Fatigues of an Artillery Officer: That it was well known that an Officer might do the ordinary Duty of a Company in the Line, whoſe Abilities and Conſtitution did not qualify him for an Officer in the Artillery Corps; that from thence it aroſe that they had been obliged to give Commiſſions to ſome who did not come out Cadets, but were taken merely becauſe they had been bred at Sea, and were judged qualified, and were willing to ſerve in the Artillery; and that they were moreover under the Neceſſity of appointing Four Non-commiſſion-Officers Lieutenant Fireworkers; that, among the many new Officers taken in, they might have ſome that underſtood at leaſt the practical Part of their Duty; and that they muſt repeat their Requeſt, that ſome Lieutenant Fireworkers be Annually ſent from *England*, taken either from His Majeſty's Artillery Officers, or made from Serjeants, Corporals, or Bombardiers, in the Royal Artillery, who had ſerved long, or with the Approbation of their Superiors, that by ſuch an Annual Supply they might be ſure to have good practical Officers; and that too much Care could not be taken in the Choice of the Perſons ſo appointed, both as to Character and Knowledge in their Profeſſions; that with reſpect to whatever Officer might be ſet at the Head of this moſt uſeful Corps, they hoped, from what had been ſet forth, as well as from the known State of the Caſe, that the Directors would be induced to indulge him with ſucceſſive Promotion in his Turn, ſo that he might have a Proſpect of riſing to the higheſt Military Rank in the Company's Service, though he ſhould always be obliged to continue in the Corps of Artillery; and that they did moſt clearly foreſee, that unleſs ſome Method was deviſed, by which the Officers of the Artillery could enjoy ſome Proſpect of Promotion or Emoluments, more proportioned to the Nature of their Duty, no Officers of any Rank would remain in it, that could procure for themſelves a reaſonable Subſiſtence in any other Situation; for which Reaſons they could not expect thoſe important Services from that Corps which it had hitherto rendered both in the Field and Garriſon, and indeed on which ſo much depended in all their Military Operations, as, in general, it was a well ſerved Artillery alone that could preſerve their Superiority.

And Your Committee find, by the ſeparate Letter to *Fort Saint George*, of the 25th of March 1768, That the Court of Directors informed that Preſidency, that having conſulted Generals *Lawrence*, *Caillaud*, *Carnac*, and other Military Gentlemen, they had found it neceſſary to make ſome Alterations in the preſent Military Syſtem, at the ſeveral Preſidencies; but that thoſe which reſpect the Preſidency of *Fort Saint George* are to be chiefly confined to forming the Artillery in a Manner to render that Corps, on which ſo much depended, moſt uſeful and effectual to anſwer the good Purpoſes for which it was kept up.

That as they did not for the preſent find any Neceſſity for altering the Plan on which the Corps of Infantry was laſt ſettled by them, the preſent Eſtabliſhment was therefore to continue until further Orders; but that, in order to give all fitting Encouragement to the Officers of the Artillery, it was to be formed into a Battalion conſiſting of Five Companies, each Company to be compoſed of

	1 Captain.
	1 Captain Lieutenant.
	1 Firſt Lieutenant.
	1 Second Lieutenant.
	3 Lieutenant Fireworkers.
7	
	6 Serjeants.
	6 Corporals.
	2 Drummers.
	2 Fifers.
	10 Bombardiers.
	20 Gunners.
	58 Matroſſes.
104	

Excepting the Companies to be commanded by the Lieutenant Colonel and Major, which, in lieu of Captains, were each to have an additional Lieutenant, as Third in Rank: the Field Officers to the ſaid Corps to be a Lieutenant Colonel and a Major; according to which Diſpoſition the Battalion of Artillery would then conſiſt of; viz.

	1 Lieutenant Colonel.
	1 Major.
2	
	3 Captains.
	5 Captain Lieutenants.

5 Firſt

5 First Lieutenants.
5 Second Lieutenants.
2 Third Lieutenants.
15 Lieutenant Fireworkers.
35

30 Serjeants.
30 Corporals.
10 Drummers.
10 Fifers.
50 Bombardiers.
100 Gunners.
290 Matroſſes.
520

That the ſeveral Officers, and others belonging to the Battalion of Artillery, were to be always kept therein, and not to be removed into any other Corps, as, without ſuch a Reſtriction, the Service would be liable to many Inconveniencies; that therefore, by way of Encouragement, they had adopted the foregoing Plan of having Field Officers therein as high as a Lieutenant Colonel, in order to give them that Rank in the Army, beyond which they were not at any Time to be entitled to riſe.

That, in Conſideration of the long and faithful Services of Major *Eley*, who at preſent had the Command of the Artillery at the Preſidency of *Fort Saint George*, it was their Pleaſure that he ſhould retire upon his full Pay and Allowances, not exceeding Two hundred and Eighty Pounds a Year.

That they had appointed *James Butler*, Eſquire, a Gentleman of great Experience in His Majeſty's Service, to be Lieutenant Colonel of the Company's ſaid Battalion of Artillery; that he was to have the Pay of a Field Officer in that Rank, viz. Ten Shillings a Day, and that he was alſo to have the uſual Pay, after the Rate of Two hundred Pounds a Year, as a Captain of a Company, together with the Emoluments ariſing from the Cloathing ſuch Company, which he was to ſucceed to upon his Arrival.

That Captain *Edward James*, now belonging to the Train at *Fort Saint George*, was, upon the Receipt of that Letter, to be Second in Command, with the Rank of Major, and as ſuch was to have Five Shillings a Day; and that he was alſo to continue in the Enjoyment of his preſent Pay as Captain, with the Emoluments ariſing from the Cloathing of his Company.

That Captain *Matthew Horne*, who formerly belonged to the Train at *Fort Saint George*, and was then returning thither, ſhould upon his Arrival be again a Captain therein, with the uſual Pay and Emoluments ariſing from the Cloathing; his Rank to be next below Major *James Butler*.

That the Captains then in the ſaid Corps were to continue, if the Preſidency approved them, as alſo the Lieutenants, with the uſual Allowances.

That they had appointed Five young Gentlemen, whoſe Names they tranſmitted to them, who had been regularly educated in His Majeſty's Academy at *Woolwich*, to be Lieutenant Fireworkers; their Pay to be agreeable to the then Eſtabliſhment; and that they were to take Rank in the Order they had named them, next below the laſt Lieutenant Fireworker upon the Liſt, on their Arrival there.

That they alſo ſent them that Seaſon ſeveral Non-commiſſion Officers, who had ſerved His Majeſty, with the Approbation of their Superiors, and that they were accordingly, on their Arrival, to be made Serjeants and Corporals.

That the ſeveral Military Officers, who had been appointed by them that Seaſon, had been each of them ſhewn a Paper by their Secretary, previous to their taking the uſual Oath, to be true and faithful to the Company, in their ſeveral Stations, to which they declared their Aſſent and Agreement; a Copy of ſuch Part thereof as was neceſſary for their Information was as follows:

"That they are not only to obey their ſuperior Officers, according to the Rules and Diſcipline of War, "but are to be entirely ſubject to the Orders of the "Governor and Council at each Preſidency, who are "the Company's legal Repreſentatives, as likewiſe to "ſuch Orders as they may receive from any of the "Company's Civil Servants at any of their ſeveral ſub-"ordinate Settlements, to whom the Governor and "Council ſhall think fit to delegate ſuch Authority; "that as they are entirely ſubject to the Authority of "the Company's Civil Repreſentatives, ſo the Gover-"nor and Council, upon the Miſbehaviour of any "Officer, may, whenever they think fit, take away ſuch "Officer's Commiſſion, without bringing him before a "Court Martial, according to the general Practice of "the Service."

That the Intent of ſending them the above Notice was not merely with reſpect to the Officers now appointed, but alſo to remind the Preſidency of the Power they always had had, and which it was neceſſary conſtantly to keep up, in order to preſerve that Authority over the Military, which is eſſentially neceſſary for the good of the Service.

That in all Commiſſions to be granted to Military Officers, they were to continue the following Method; that is to ſay, thoſe to Field Officers and Captains were to be granted, and ſigned by the Preſident and Council, and thoſe to Subalterns by the Preſident only; the Company's Seal to be affixed to all ſuch Commiſſions, and the Commiſſions to be regularly minuted on their Conſultations.

That they had had, in the Company's Letter of the 4th of March 1767, their Sentiments of Approbation, with regard to the Rules and Regulations given out at *Madraſs*, for the Troops on that Eſtabliſhment; printed Copies whereof they ſent by the Ships of that Seaſon, that they might be of more general Utility; that whatever Alterations and Additions they who are upon the Spot, and beſt able to judge, ſhould think proper to make, ought to be conſtantly tranſmitted to *England*; but eſpecial Care ought to be taken, that they did not break into their preſent Military Eſtabliſhment by any way altering the general Syſtem; ſuch Rules and Regulations being only meant as Means for the better preſerving the ſame.

That they were to communicate Annually to the other Preſidencies, (who have Orders to do the like with regard to them) Copies of all Military Regulations; this mutual Communication, if duly attended to, being the likeſieſt Means to produce, throughout all the Company's Poſſeſſions, a Similarity of Syſtem.

And Your Committee find, by the Minutes of a Conſultation of the 18th of May 1768, that the Board taking into Conſideration the great want of Officers, particularly of Captains, ſeveral of the Companies of Infantry, and Battalions of Sepoys, being without them, by reaſon of the great Number of thoſe on the Liſt, who, through Sickneſs, or otherwiſe, were rendered unfit for Field Duty (the Inconvenience of which had frequently been repreſented by Colonel *Wood*) had therefore reſolved, as the only expedient, to complete the Eſtabliſhment again to Nine Companies for each Regiment; in order to effect which, and to furniſh the Officers for the European and Black Cavalry, and the ſeveral Battalions of Sepoys, there would be required 44 Captains, 3 Captain Lieutenants, 72 Lieutenants, and 57 Enſigns, they therefore ordered a Promotion to take place; according to which there were 14 Enſigns ſtill wanting to complete the Eſtabliſhment.

And Your Committee find, by a Minute of a Conſultation of *Fort Saint George* of 14th November 1768, That they did then proceed to form the Eſtabliſhment of Artillery, agreeable to the Orders of the Court of Directors in their Letter of the 25th of March 1768, and which was as follows:

Companies

Companies.	Lieutenant Colonel.	Major.	Captains.	Captain Lieutenants.	1st Lieutenants.	2d Lieutenants.	3d Lieutenants.	Lieutenant Fire-workers.	Serjeants.	Corporals.	Drummers.	Fifers.	Bombardiers.	Gunners.	Matroffes.
1 —	1	—	—	1	1	1	1	3	6	6	2	2	10	20	58
2 —	—	1	—	1	1	1	1	3	6	6	2	2	10	20	58
3 —	—	—	1	1	1	1	—	3	6	6	2	2	10	20	58
4 —	—	—	1	1	1	1	—	3	6	6	2	2	10	20	58
5 —	—	—	1	1	1	1	—	3	6	6	2	2	10	20	58
Total	1	1	3	5	5	5	2	15	30	30	10	10	50	100	290

And Your Committee find, by a ſeparate Letter to *Fort Saint George* of the 17th of March 1769, That the Directors approved of the Plan for raiſing a Body of Cavalry, as contained in the Proceedings of that Preſidency of the 29th of February 1768; but that they deſired them, before they determined on it, to ſee that proper Proviſion be made for the Payment of that Corps, and that Cantonments be aſſigned them, in Times of Peace, moſt proper for ſubſiſting and preſerving that Corps.

And that they, beſides, ordered them to ſend as many Men to complete the Body of 1,500 European Infantry at *Bombay*, as that Preſidency ſhould require from them, but ſo as not to reduce their own Eſtabliſhment.

And that they ſtrictly ordered and required them to ſtick to the Settlement of the Military Eſtabliſhment; as it had been fixed by their ſeparate Letter to that Preſidency of the 25th of March 1768, and that they ſhould not form any new Corps or Companies, in order to provide for any ſupernumerary Officers they might have; adding, that they would not allow of their exceeding that Eſtabliſhment, without their expreſs Permiſſion firſt obtained for that Purpoſe.

And Your Committee will, in the next place, proceed to lay before the Houſe, what has occurred to them material upon the Article of Pay and Batta:

And they find, by the General Letter to *Fort Saint George* of the 9th of December 1762, That the Court of Directors complained of the extraordinary Allowance called Batta to the Company's Troops, as too heavy to be borne, and ſaid, that it muſt as ſoon as poſſible be entirely laid aſide; that, if any thing more than the Pay was really neceſſary, upon particular Occaſions, it muſt be ſettled upon the moſt moderate Terms; that that Period, when they had nothing more to fear from European Enemies, ſeemed to be the very Point of Time, when this Reformation was moſt likely to be effected; and that they ſhould hope to hear that the Preſidency had made a proper Uſe of it; but that in all Events they ſhould depend upon their embracing the firſt Opportunity of effecting this Order.

And Your Committee find, in the General Letter to *Fort Saint George* of the 9th of March 1763, That the Court of Directors declared, that having already given that Preſidency their Sentiments upon the exceſſive Military Expence, as well by the Letters of that as of the former Seaſon, and as they could by no Means alter them, or admit of farther Innovations, they could not but approve of their not complying with Colonel *Monſon*'s Repreſentation for an additional Allowance to the Subaltern Officers and Private Men, when in Quarters; and that moſt certainly that Gentleman muſt be ſenſible, no Military Service whatever had ſo many Advantages attending it as that of the Company.

That they alſo approved their Conduct, with regard to the Propoſals made for maintaining the European Cavalry; but that as the Terms, though the loweſt then offered, ſeemed to them very high, notwithſtanding which, they would not diſpute the Reaſonableneſs thereof, but entirely relied on the Endeavours of the Preſidency, for reducing this Charge to eaſier Terms, whenever Opportunity ſhould offer.

And Your Committee find, by the ſeparate Letter from *Fort Saint George* of the 7th November 1763, That though that Preſidency expreſſed themſelves very ſenſible, that the Expence of Batta was heavy, and added, that they had reduced it as low as Circumſtances would admit, yet they declared, that it could never be entirely laid aſide, as it was impoſſible for the Officers and Men to ſubſiſt in the Field on their Pay alone.

And Your Committee find, by the General Letter to *Fort Saint George*, of the 1ſt of June 1764, That the Court of Directors replied, That notwithſtanding the Preſidency had declared, they had reduced the Batta allowed to the Military as low as Circumſtances would admit, yet it was, even according to the preſent reduced Plan, too heavy an Expence to be borne; that they therefore expected, that whenever the Situation of Affairs would admit of a farther Reduction, the Preſidency would lay hold of the firſt and every Opportunity to obtain this deſirable End, which they had been ſo conſtantly ordering for a conſiderable Time paſt, and that, as they had recommended it in the ſtrongeſt Terms to their Preſidency at *Bengal* to do the ſame, and as the Preſidency at *Fort Saint George* could not but be ſenſible how eſſentially neceſſary it was for the Intereſt of the Company, they (the Directors) ſhould expect them to co-operate with their ſaid Preſidency of *Bengal*, in every Means that might tend to reduce the Batta, and other Military Expences, at both Preſidencies, within the moſt reaſonable and moderate Bounds the Situation of Affairs would admit.

And Your Committee find, by the ſeparate Letter to *Fort Saint George* of the 17th of March 1769, That the Court of Directors declared themſelves greatly diſſatisfied with the Jealouſies and Heart-burnings that aroſe from the Diſparity of Batta and Allowances between the Coaſt and the *Bengal* Troops: That this was a Matter of very great Importance, for that they plainly perceived, that it would have been almoſt impoſſible to have brought them to act together: That they ſhould expect the Three Preſidencies to co-operate in forming ſome Plan that might prevent this in future, in which, due Conſideration muſt be had to the Rate of Proviſions in the ſeveral Countries in which they might act;

and that they hoped, by a Communication of Sentiments with each other, this great Evil might be prevented, and the Troops of the ſeveral Preſidencies be brought to act with the Harmony which the general Welfare of the Company required.

That the double Poſts held by the *Bengal* Officers ſeemed likewiſe to have created great Jealouſies: That thoſe too ought to be diſcuſſed; for they could not ſuffer ſuch trifling Conſiderations to come in competition with the Succours that muſt be mutually afforded by the ſeveral Preſidencies for the general Preſervation of the whole.

And Your Committee will now proceed to lay before the Houſe what has occurred to them material, upon the Subject of Extraordinary Contingent Expences.

And they find, by the General Letter to *Fort Saint George* of the 1ſt of June 1764, That the Court of Directors ordered, That, with reſpect to Brigadier General *Caillaud*, inſtead of Colonel's and Captain's Pay, amounting to 25 Shillings a Day, the Allowances made him by their Letter of the 30th of the preceding December ſhould include the ſaid 25 Shillings a Day, and ſhould be in full Conſideration for all his Services whatſoever.

And Your Committee find, by the General Letter to *Fort Saint George* of the 22d of March 1765, That the Court of Directors informed that Preſidency, That they had taken into Conſideration the Regulation of the Allowances to a Commander in Chief, when in the Field; and that they directed, that, whenever it ſhould be neceſſary for General *Lawrence* to take the Field, he ſhould be allowed, in Addition to his then Appointments of £.1,500 a Year, the Sum of 10 Pagodas a Day; and that, on the Days of marching (but at no other Time) the Commiſſary ſhould ſupply him, on the Company's Account, with 25 or 30 Coolies, to aſſiſt in carrying his Baggage, which the Preſidency were to give the neceſſary Orders for accordingly; and that, in like Manner, whenever General *Caillaud* ſhould take the Field, inſtead of General *Lawrence*, he ſhould have, over and above his Appointments of £.1,000 a Year, the beforementioned Allowances of 10 Pagodas a Day, and the Supply of Coolies; and that the ſaid Allowances to either General *Lawrence* or General *Caillaud*, as Commander in Chief, when in the Field, were to be in full Conſideration for his Table, and all Expences whatſoever, on ſuch Service, and during ſuch Service only, and were not to be exceeded on any Pretence whatſoever: That, on the contrary, if thoſe Allowances could be reduced, conſiſtently with the Good of the Service, the Directors declare, it will be greatly to their Satisfaction, conſidering the very heavy Military Expences the Company labours under; and they accordingly recommended moſt earneſtly this Meaſure to the Conſideration and Care of the Preſidency.

And the Directors further added, That the ſaid Allowances were not to be made a Precedent, or to be extended to any other Officer or Officers whatſoever, who ſhould take the Command in the Field, either during the Time of the ſaid General *Lawrence* or *Caillaud*'s being on the Coaſt, or at any future Time; but that ſuch a moderate Allowance ſhould be made, in lieu thereof, as the Preſidency ſhould, with the ſtricteſt Regard to Economy, think proper; and which, therefore, they left to their Diſcretion to adjuſt.

And Your Committee find, by the ſeparate Letter to *Fort Saint George* of the 4th of March 1767, That the Court of Directors obſerved, that the Neceſſity of ſome ſettled Regulation of Expence, in every Department, was ſo obvious, that they wondered much how General *Lawrence* could take any Exception to the Orders they ſent in their Letter of the 22d March 1765, fixing the Allowances to either him or General *Caillaud*, as Commander in Chief, when in the Field: That this did not proceed from any Alteration in the advantageous Opinion they had always, and did then, with Juſtice, entertain of his Merits and Economy; but they hoped, that after having ſettled ſuch an Allowance for ſuch a Man, no ſucceeding Officer (if he had been content) could have aſpired to more, and few to ſo much: That it would have given them great Satisfaction, if the General had penetrated into their Views, and ſet that good Example.

Your Committee, in the next place, proceeded to examine into the Conduct of the Servants of the Company, with relation to ſuch Troops, on the Coaſt of *Coromandel*, as were either paid, in Part or wholly, by the Nabob of the *Carnatic*.

And Your Committee find, by the Minute of a Conſultation at *Fort Saint George*, dated April 26th 1766, That the Governor and Council repreſented to the Directors, that they had eſtabliſhed ſome Proviſions for wounded and invalid Sepoys, and added them to the Military Regulations; and that they are as follows; viz.

	Pag.	Fan.	Caſh.	
Jemindars -	2½	—	—	per Month.
Havildars and Naiges	1	29	40	D°
Private Sepoys -	1	—	—	D°

And Your Committee find, by a ſeparate Letter from *Fort Saint George* of March 27th 1765, That the Preſidency repreſent their Apprehenſions that the Military Eſtabliſhment will fall ſhort, as the Nabob had particularly deſired, that no Reduction might be made in the Sepoys, who were then about 10,000; to which Requeſt the Preſidency could not refuſe their Conſent, as the whole, both Officers and Men, were carried to his Account.

And Your Committee find, by the Company's General Letter to *Fort Saint George*, of February 19th 1766, That the Directors reſolved to comply with the Nabob's Deſire, and added, that they expected to receive the following Benefits; viz. That the Company would be diſburthened of maintaining a Body of 4,000 Sepoys, according to their former Regulation of the 30th December 1763, as they conceive that theſe are comprehended in the above-mentioned Number of 10,000; and, that, if this Corps is properly trained and attached to them, they may at all Times depend on them, and be the more powerful on the Coaſt, in caſe of War with *France*; and that they ſhall likewiſe keep the Nabob firmer to their Intereſt, by their having under their Controul almoſt the whole Military Force by which the Province is to be protected: But that, on the other hand, it is to be apprehended, that theſe Troops, being Natives of *India*; when oppoſed to the Country Powers, may incline to deſert the Cauſe of the Company, ſhould any Diſpute ariſe between them and the Nabob; an Event at preſent not probable, but, however, not wholly chimerical, ſince their Competitors are ſo nearly intereſted in ſuch a Diviſion, and ſo capable of Arts to effect it: That a Defection in a Corps ſo armed and diſciplined, might be productive of moſt miſchievous Conſequences, as their Superiority over Sepoys in the Country Service conſiſts only in their Diſcipline: That, however, theſe Apprehenſions yield to their Hopes and Expectations, that ſuch general Regulations may be eſtabliſhed, and ſuch Expedients adopted, as may obviate theſe Dangers; and they add, that the following Articles ſeem to them eſſential:

1ſt. That the whole Corps be formed into Ten Battalions; each Battalion to be commanded by One Captain, One Lieutenant, and One Enſign:

2d. That each Battalion conſiſt of Ten Companies of One hundred Men each, Officers included, to be commanded by One European Serjeant, and ſuch Officers, Natives of *India*, as ſhall be found neceſſary:

3d. That the Captains, Lieutenants, and Enſigns, do rank with the Officers of our European Battalion, and have regular Succeſſion in that Corps, unleſs the Preſidency ſhall ſee juſt Cauſe of Exception to any In-

dividual: That the Ten junior Captains, Lieutenants, and Enſigns, have the Command of the Sepoys; and, as they ſucceed by Vacancies to the European Battalion, their Places are to be ſupplied, in the Command of Sepoys, by younger Officers:

4th. That the utmoſt Care be taken, as well at the Time of enliſting, as at all Times afterwards, to inculcate the Opinion, that they are wholly and ſolely dependant on the Company, ſubject to their Orders and Controul, and to no other Power whatſoever; and, as much as poſſible, it ſhould be concealed, that the Nabob is under any Agreement to reimburſe the Company for their Pay:

5th. That they be cloathed in an Uniform remarkably diſtinguiſhed from ſuch Sepoys as the Nabob may himſelf entertain, for the Guard of his Perſon, or any other Purpoſes:

6th. That a Paymaſter of Sepoys be appointed from the covenanted Servants of the Company at the Preſidency: That he have an Office for tranſacting the Buſineſs of this Department; and that ſuch of the Sepoys, as ſhall be from Time to Time at the Preſidency, ſhall be regularly and monthly paid at the Public Office, not by iſſuing the Pay of each Company to the Subadar, but that each Man be paid by the Paymaſter himſelf; and that ſuch Sepoys as are in the Out-garriſons be in like Manner paid, every Man ſeparately, by the Paymaſter of the Garriſon, who (as has been the Cuſtom for ſome Time) muſt continue to be appointed from among the covenanted Servants of the Company:

7th. That the Britiſh Colours (ſuch as are carried by our European Battalion) be alſo borne at the Head of the Sepoy Battalion, without any Diſtinction; and that ſuch diſtinguiſhing Colours as the Companies of the ſeveral Battalions may bear, be alſo very remarkably diſtinguiſhed from the Colours borne by the Nabob's own Sepoys:

8th. That as theſe Sepoys muſt be divided and diſperſed in different Parts of the Country, great Care muſt be taken, that the ſame Body do not remain too long in one Place, but that at certain convenient Times thoſe in one Garriſon be relieved from another; that ſo all in their Turn do Duty in the Forts and Settlements of the Company:

9th. That in the Nabob's principal Forts, the Garriſon do conſiſt of a Number of Europeans and Sepoys; ſo proportioned, and with ſuch Precautions, as may beſt prevent the ill Conſequences that might otherwiſe enſue, in caſe of a Revolt in the latter:

10th. That, the more effectually to inure theſe Troops to Diſcipline, and to enforce Obedience to their Officers, certain Articles of War be eſtabliſhed, which, being tranſlated into the Country Language, muſt be publicly, at ſtated Times, read at the Head of the ſeveral Companies; a Mode of Trial muſt alſo be eſtabliſhed, and adequate Puniſhments inflicted for Offences, particularly for Diſobedience and Deſertion:

11th. The Money for Payment of theſe Troops, for Cloathing them, and all other incident Charges, muſt be iſſued from the Caſh of the Company, in like Manner as is practiſed in reſpect to their European Troops; and the Amount thereof, monthly or annually, at the Cloſe of the Books, muſt be transferred to the Debit of the Nabob's Account, by whom the Preſidency is to be reimburſed, in ſuch a Manner as ſhall be ſettled and agreed on.

The Directors added, That the Preſidency, in caſe it was neceſſary to make any Alteration in theſe Articles, were at Liberty to do ſo, giving the Directors their Reaſons, more particularly with regard to the Doubts they had expreſſed.

They likewiſe permitted them, in caſe of abſolute Neceſſity, to add One Lieutenant and One Enſign to each of the Ten Battalions, over and above the Three European Commiſſion Officers to each; and to increaſe the Number of European Serjeants and Corporals therein.

And, in conſequence of a Repreſentation made by the Preſidency, with the Concurrence of General *Lawrence*, that Five Officers were inſufficient for each Artillery Company (there being Seven to each Company in the King's Service) they did permit an Addition of Two more Officers to each Company of Artillery, viz. One Captain Lieutenant, and One Lieutenant Fireworker; and, as it was ſtated, that the Lieutenant Fireworker's Pay was really inſufficient for his Maintenance, they agreed to make it equal to that of the Enſign's.

And Your Committee find, by the Company's General Letter to *Fort Saint George* of March 26th 1766, That they therein took Notice, that *Uſoph Cawn* (whoſe Deſection coſt them ſo much Blood and Treaſure) had with him 1,000 Sepoys regularly diſciplined, and officered with European Serjeants and Corporals, beſides a Coffree Company:

And, that they thought no ſuch Confidence as that of renting Countries ſhould ever in future be placed in any of the Subadars, or Sepoy Officers: That, though the Nabob agreed to defray this Expence, yet they conceived, upon occaſional Application to him for Money, he would frequently plead want of Caſh, from the Neceſſity of the Times; and this large Expence would conſequently be paid by the Company, and carried to his Account, thereby adding greatly to that very large Sum he was already indebted to them; and they directed a ſeparate Article to be opened in their Books, in order to keep this Account diſtinct, that they might ſee clearly how each Head was cleared off, or leſſened; and they alledged, that a more regular Receipt would accrue, if the Nabob would make Inſtalments on the Renters of particular Countries.

They likewiſe remarked, That the Agreement of the Preſidency with *Huſſein Ally Cawn*; viz. that he ſhould defray the Expence of the Aſſiſtance ſent him, was not ſufficiently explicit, becauſe the very great Expence of ſending out Recruits, Loſs of Men by Sickneſs, and the Caſualties of War, together with the Charge for Arms and Accoutrements, were Articles to be taken into the Account, beſides the bare Pay of the People; and they recommended a due Regard to theſe Circumſtances upon all ſimilar Occaſions.

And Your Committee find, by a Minute of the Conſultation at *Fort St. George* of February 16th 1767, That the Preſident acquainted the Board with a Converſation he had held with the Nabob, relative to the continual Diſturbances fomented by the Polygars, and the Complaints he received of the Incurſions of the Plunderers into the *Ongole*, *Palnaud*, *Womoppollour*, *Arrialore*, and *Tengour* Countries: That he was convinced the Troops in his Service were unable to ſuppreſs them; that he, therefore, deſired another Battalion of his Sepoys might be taken into the Company's Service, put under their Officers, and regulated and diſciplined like the reſt of their Troops; and that he would make good their Expence: That he alſo deſired, that the entire Defence and Protection of the *Wamapolour*, *Arrialour*, *Tengour* Countries, might be left to the Company's Troops, and that the utmoſt Endeavours might be uſed to diſperſe the Polygars, clear the Woods, and eſtabliſh Peace and Security to the Inhabitants: That, if the Preſident and Council would agree to this, and give the ſtricteſt Orders that the Company's Officers ſhould aſſiſt and ſupport his Managers with Troops, without interfering with the Revenues, or Matters relative thereto, he would diſmiſs all the Troops he kept in the ſaid Countries, and thereby ſave a great Part of the Expence he at preſent ſuſtains; and that, he hoped, in a few Years, the Country People, being convinced of the Company's Reſolution to maintain Peace, and to puniſh Diſturbers, they would forbear their uſual Practice of plundering the Sircar Government.

And Your Committee find, That the Board expreſſed thereupon their Satisfaction, upon finding, that the Nabob at length began to wean himſelf of his Jealouſy, and to diſcover, from Experience, what they had often told him; viz. That his keeping up a large Body of

Troops was almoſt an uſeleſs Expence, and that Half the Number, or even One-third, in the Company's Pay, would be more effectual Security and Support: That, at times, he had ſeemed to be convinced of this, but had as often relapſed into the Apprehenſions of leſſening his own Importance and Dignity, as he leſſened his Forces:

That he had declared, only in December laſt, he would diſcharge all his Sepoys, and keep only a ſelect Body of Horſe and Sibbendy Peons, and had even preſſed the Preſidency to raiſe an additional Number of Battalions, to protect the Country, out of the Sepoys he diſcharged: That Letters had been written to their ſeveral Commanding Officers, to give the Preſidency their Opinions, how many Troops would ſuffice for their reſpective Commands; and that they had thereupon concluded Twenty Battalions, inſtead of Fourteen kept up by the Company, and Eighteen by the Nabob, to be ſufficient for the entire Protection of the *Carnatic* againſt all Invaders; but that, by the Time this Reſolution was taken, the Nabob had alledged, that, on reconſidering this Matter, he diſcovered irreconcileable Differences between our Commanding Officers and his Managers, and that he muſt inevitably be a conſiderable Sufferer in his Revenues, unleſs his Officers had the entire Command of the Troops: That the Preſidency were ſenſible that many Difficulties might ariſe, which would require great Care and Attention; but hoped, that Perſeverance and vigorous Examples made of thoſe Officers who might be guilty of Breach of Orders, would get the better of theſe Objections; but forbore to inſiſt on what, they were convinced, was wholly for his Good, could it be perfected, leſt the Nabob might think, their preſſing this Syſtem might proceed from other Motives than that of promoting his Intereſt, and that they wanted to diveſt him of all Appearance of Power, and render him at once a mere Dependant in every reſpect.

That, upon the Experience they had had of the good Effects ariſing from their late Formation of a Battalion of Sepoys out of the Nabob's Troops, they readily agreed to his Propoſal, with reſpect to *Womoppollour*, *Arrialore*, and *Tenjour*; as they hope, by the Surety and Protection which they ſhall be able to give the Country, the Weavers, and other Inhabitants, who had lately left it, might be prevailed on to return.

And Your Committee find, That the Preſidency agreed to acquaint the King of *Tanjour* of this their Intention, and to deſire that he would give them a further Proof of his Reliance on the Company's Friendſhip, by aſſiſting them with Troops, and doing every Thing in his Power to diſperſe the Polygars, and drive them from his Country, when they retire thither.

And Your Committee find, That the Preſidency ordered a Battalion of Sepoys to be raiſed out of the Nabob's Troops, and called the Sixteenth Battalion, to aſſiſt and protect his Managers, without exacting Duties, or interfering with the Government of the Revenues.

And Your Committee find, by a ſeparate Letter from *Fort St. George* of March 21ſt 1767, That, in conſequence of a Reſolution taken by the Preſidency to reduce the European Cavalry, thoſe from the Northward were ordered thither, and the Men incorporated among the Artillery, Infantry, and Sepoys, according to their ſeveral Qualifications; and that they had judged it moſt adviſable to make the Nabob a Tender of their Horſes, with their Accoutrements; from the Experience they had had, that when the Cavalry were reduced, and the Horſes ſold at Outcry, they had fetched but an inconſiderable Price; and that, as the Nabob had been charged with them, the Preſidency would obſerve the ſame Mode with regard to thoſe that remained to be reduced.

And Your Committee find, by a Minute of Conſultation at *Fort St. George*, February 29th 1768, That it was there taken Notice, that the Black Cavalry of the Nabob, lately placed under European Officers, agreeable to a Reſolution taken in a Conſultation of November 23d laſt preceding, had, during the Courſe of the Month of February, all quitted the Camps of Colonel *Smith* and *Woods*, and returned to *Arcot*, through want of Pay, which the Nabob's Diſtreſs for Money would not admit of his ſending regularly; and that the Company's Treaſury was equally unable to furniſh 70 or 80,000 Rupees monthly, to pay 2,000 Black Horſe.

And Your Committee find, That the Preſidency reſolved, in conſequence, that the Nabob ſhould be acquainted with theſe Circumſtances; and informed, that unleſs they were put immediately under the Orders of the Company's Officers, and received their Pay regularly from them, as the reſt of the Troops do, who act for the Company, it would be better he ſhould diſcharge them entirely.

They added alſo, That *Ibrahim Beg*, who commanded 400 Horſe, and 100 Sepoys, having alſo left the Camp lately without Orders, and having received an Offer to enter into the Soubah's Service, ſhould be permitted to do ſo, as this Eſtabliſhment, by which he was allowed 2,000 Rupees per Month for himſelf, and for paying a Body of Horſe, not regularly formed or diſciplined, was inconſiſtent with the other Part of their Military Conſtitution, and as indeed the principal Reaſon for firſt engaging him was to prevent his being troubleſome in the Sircars, of which he had a thorough Knowledge; and as the Deſertion of the Nabob's Horſe, and their Reſolution to diſcharge thoſe of *Ibrahim Beg*, would certainly expoſe their Convoys to *Hyder*'s Cavalry, they took into Conſideration a Propoſal of Major *Fitzgerald*, to anſwer the Purpoſes of the Troops thus diſmiſſed; which Propoſal is as follows; viz.

"This Propoſal is to augment the Company's ſmall "Troop of Horſe, now conſiſting of 38, to 100, on "the ſame Footing as the Foreign Huſſars lately "entertained, and to augment the Huſſars, now about "60, alſo to 100; this will form a good Body of 200 "Europeans, who will be mounted, cloathed, and paid, "at a certain monthly Expence, much leſs than they "formerly coſt; to thoſe he propoſes the Nabob ſhould "add 500 Black Horſe, which are his own Property, "and may be mounted with ſome of our Sepoys, or the "beſt Men that can be found; who, being paid a "monthly Pay, excluſive of their Horſes, and the "Horſes being the Nabob's Property, fed by Contract, "the Men may be formed and diſciplined in as regular "a Manner as our Sepoys. With ſuch a Body of Eu"ropean and Black Cavalry, ſupported by the Foreign "light Infantry, and One of our Battalions of Sepoys, "with their Field-pieces, Major *Fitzgerald* is of Opinion, "that it will be an eaſy Matter to protect the *Carnatic* "againſt any Parties of *Hyder*'s Horſe, or to eſcort "Proviſions ſafe to the Army."

And Your Committee find, by a Minute of a Conſultation at *Fort St. George* of the 14th March 1768, (Copy of which is hereunto annexed, N° 2) That Inſtructions, in conſequence of the ſaid Propoſal, were delivered to Major *Fitzgerald*.

And Your Committee find, by the Company's ſeparate Letter to *Fort St. George* of March 25th 1768, That they directed the Preſidency to uſe all prudent Steps to effect the entire Reliance of the Nabob on the Company for the Protection of the *Carnatic*; as the introducing that Syſtem would be of the utmoſt Importance, from their Concluſion, that 12 Battalions leſs than are now kept up, both by the Company and the Nabob, would be ſufficient for the Defence of that Country againſt all Invaders, would eſtabliſh Tranquillity, increaſe his Revenues, and conſiderably diminiſh his Expences; that as his Dependance would excite his Jealouſy, the cautious Management of the Preſidency was neceſſary, to engage him, without Diſguſt, and by Degrees, to diſcharge the whole of this uſeleſs Rabble, and to rely entirely on the Troops of the Company for the Defence and Security of his Poſſeſſions.

That the Number of Sepoys, judged by the Preſidency not to exceed Twenty Battalions, ſhould not be

increaſed

increaſed beyond what, on the moſt minute Conſideration, was deemed actually neceſſary; that they ſhould be maintained on the moſt frugal Footing; that all poſſible Meaſures ſhould be taken to prevent Differences between the Officers and the Nabob's Managers, and poſitive Orders given for keeping the ſtricteſt Diſcipline, and avoiding every Cauſe of Complaint.

And Your Committee find, by the Company's Select Letter to *Fort St George* of the 17th March 1769, That the Directors therein alledged, that, when they permitted an Increaſe of the Sepoy Eſtabliſhment in 1765, it was done with a View to reduce the Numbers of the Nabob's undiſciplined Rabble; but that theſe had been increaſing to ſuch a Degree, as would almoſt incline them to think, he meant in future to rely on them for the Defence of the *Carnatic*; that the Folly of this muſt be ſtrongly repreſented to him, and that he could not ſtrengthen himſelf by any Mode ſo effectual as the re-eſtabliſhing his Finances; that he muſt be reminded of the long War ſuſtained by the Company in Defence of the *Carnatic*, and that the Time might come, when ſuch another Effort would be required againſt the ſame powerful Enemy, and that no Preparation would be equal to that of a full Treaſury; and that, till this was accompliſhed, he muſt confine all his Ambition to the putting the *Carnatic* into a proper State of Defence, by keeping up the Fortifications, and having his Magazines well-ſtored.

And Your Committee find, by the Company's ſeparate Letter to *Fort St. George* of March the 17th 1769, That the Directors took Notice of the many Diſadvantages the *Carnatic* laboured under, from the want of an uniform Syſtem between the Nabob and the Company, with reſpect to the Military Eſtabliſhment and Operations; and that they obſerved, as the Defence of that Country always reſts upon the Company in caſe of an Invaſion, ſo it was reaſonable and proper that the Nabob ſhould ſubmit to be controuled by them, with reſpect to the Number and diſciplining of his Troops.

That the vaſt Body of Infantry he kept up, being no leſs than 80,000 Men, beſides 2,000 Cavalry, and 10,000 Sepoys, maintained by the Company and charged to his Account, was a greater Force than that which is kept up in the Three *Bengal* Provinces, and vaſtly beyond what the Defence of the *Carnatic* would require, or the Revenue maintain; that it could not be much ſhort of 60 Lacks of Rupees per Annum, which, added to his Civil Eſtabliſhment, and the Intereſt of his vaſt Debt, placed his Affairs in a moſt ruinous Light.

That the Preſidency muſt repreſent this to him, and muſt inſiſt on his concerting with them a proper Plan, with reſpect both to his Numbers and the Means of paying his Military Eſtabliſhment; and that Part of this Plan muſt be the forming and paying a proper Body of Cavalry, under Engliſh Officers, who will be of real Service when Occaſion requires.

And Your Committee find, by a Minute of a Conſultation at *Fort St. George* of May 15th 1769, That the Preſident acquainted the Board, that, agreeable to their Reſolution of the 25th ultimo, he had, with Meſſieurs *Dupree* and *Call*, met the Nabob ſeveral Times, and had made him the moſt ſerious and preſſing Repreſentations, concerning the Neceſſity of providing for the Payment of Ten Battalions of Sepoys; for the Expences of certain Garriſons, and alſo for paying ſomething towards the Diſcharge of his ancient Debt: That the Nabob, in reply, had repeatedly repreſented and urged the diſtreſſed State of the Country; the little Expectation he had of drawing any conſiderable Revenue this Year, and his Inability to pay any large Sum, or provide for the Ten Battalions of Sepoys; that he had ſtrenuouſly oppoſed this laſt Point, and at one of the Meetings had gone ſo far as to declare, that he would pay no Sepoys, that he did not want them, that our Garriſons diſtreſſed him, and that, on Condition they ſhould be immediately withdrawn, he would in eighteen Months pay off his Debt to the Company, provided the Country remained in Peace.

And Your Committee find, That the Preſident remarked, that this Act on their Side was to have been immediate, and the Condition on the Nabob's Part at the Diſtance of eighteen Months, ſo that if any the leaſt Diſturbance had happened in the mean time, the Nabob would have pleaded Inability to fulfil his Engagements: And that the Preſident further acquainted the Board, that, in Reply to this extravagant Propoſal, he endeavoured to reduce the Nabob to a more reaſonable way of Thinking, by proper Arguments; and that he told him, though he (the Preſident) in particular, the whole Council in general, and even the Company, would be exceeding glad to ſee him diſincumbered from his public as well as private Debt, yet as the Company had undertaken the Defence and Protection of the *Carnatic*, and formerly fixed the Number of Troops for that Purpoſe to Ten Battalions of Sepoys, and as it would be dangerous, as well as cruel, to diſcharge thoſe Ten well-diſciplined Battalions, he (the Preſident) did not doubt but the Nabob, reflecting more cooly how defenceleſs and expoſed he would leave his Poſſeſſions, would be induced to adopt the Propoſal made him, and keep up the Troops, at leaſt till the Company's Orders could be received on ſo important a Subject.

That the Nabob had for ſome Days conſidered what had paſſed between him and the Preſident, and had at length declared, that he would not conſent to ſubſiſt more than 7,000 Sepoys till the Company's Pleaſure ſhould be known; but that he would pay, from the 1ſt of June this Year, till the 1ſt of July 1770, the Sum of Five Lacks of Pagodas, beſides 1½ Lack in further Part of the Three Lacks, which he had promiſed to pay from the 1ſt January to the 1ſt of May, had the War continued, but of which he had actually paid only Half a Lack.

And Your Committee find, That the Preſidency obſerve, that the other Half Lack, in conſideration of the preſent Peace being concluded in the Beginning of April, was not inſiſted on.

That the Preſident further obſerved, that he never knew the Nabob ſo intractable; that he had not yet been able to obtain an Anſwer to the Letter written him the 17th of the preceding Month; and that he had the greateſt Difficulty to bring him even to a verbal Aſſent to the Payment of theſe Sums, and always with a Declaration that he would only ſubſiſt 7,000 Sepoys; that the Surplus Money ſhould be carried to the Credit of his ancient Debt; and that he would not hereafter furniſh Sheep and Cattle for the Europeans, as he had formerly done, becauſe the Country had been plundered and ruined, from the *Kiſtnah* to *Cape Comerin*: That the Complaints of his and our Officers againſt each other would be endleſs, without any apparent Means of preventing them; and that he therefore deſired, as a Remedy, in ſome Degree, that, we would withdraw as many Garriſons as we could in Prudence, and give the ſtricteſt Orders to the Officers commanding in the reſt, not to interfere with his Managers, or the Country People, but confine themſelves wholly to the Diſcipline of the Troops, and Preſervation of the Garriſons committed to their Charge.

And Your Committee find, That the Board thereupon came to certain Reſolutions, to give Relief to the Nabob, which are as follow:

"The Board taking into Conſideration the Subſtance "of the Preſident's Report of what paſſed between "him and the Nabob, and being willing to give him "every Relief in their Power from Expence, do reſolve "to reduce the Eleven Battalions to Ten, by breaking "the 11th Battalion, and to form the Battalions in ſuch "a Manner, that they may come as near as poſſible to "the Number the Nabob limits.

"It is alſo reſolved, That the Company's Troops ſhall "be kept together, as much as poſſible, and the fol-"lowing Places only be garriſoned by them; *viz.*

"*Pallamcotah*,

	Artillery.			Military.	Sepoys.			Lascars		
	Effect.		Non Effect.		Batt[n]	Com[s]		S.	T.	L.
" *Pallamcotah*, —	6	—	6	———	—	7	—	1	2	50
" *Madura*, —	12	—	12	———	1	3	—	1	3	75
" *Trichinopoly*,	The reſt of the Company.			1ſt Regiment.	3	—	—	2	8	200
" *Tiager*, —	4	—	4	———	—	1	—	—	1	15
" *Permacoil*, —	1	—	3	———	—	1	—	—	1	10
" *Vellour* and *Ambour*,	1 Company.			2d Regiment.	4	—	—	2	9	220
" *Ongole*, —	6	—	4	———	1	—	—	—	1	20

" Agreed, That Letters be wrote to the ſeveral " Commanding Officers and Paymaſters of the above " Places, to regulate their reſpective Garriſons agreeable " to the foregoing Diſpoſition, and to reduce the " Sepoy Eſtabliſhment to the following Numbers in a " Battalion:

	Sub.	Jem.	Hav.	Naig.	D.	Fif.	Coln.	Pich.	Sepoys.
" 1ſt and 2d Grenadier Company,	2	4	10	10	2	2 Trumpeter.	2	2	120
" Commandant's Company,	1	2	5	5	1	1	1	1	60
" 7 Battalion Companies,	7	14	35	35	7	—	7	7	420
	10	20	50	50	10	3	10	10	600

" So that each Battalion, including Officers, will conſiſt of 763 Men.

" Agreed alſo, That the Preſident be deſired to acquaint the Nabob with the Diſpoſition we have reſolved to make of the Troops in general, and how far we have reduced the Sepoy Battalions, conformable to his Views: To acquaint him alſo, that *Arcott*, *Sautgud*, *Gingee*, *Wandewaſh*, *Trinomale*, and *Chittaput*, will be left entirely to his Killedars and Garriſons, and that we ſhall give the moſt expreſs Orders to prevent our Officers from interfering in the leaſt with his People or Government; but as our Garriſons muſt be as exactly and conſtantly paid every Month, and the State of the Company's Treaſury will not enable us to hold out longer than the Middle of June, the Nabob muſt be acquainted at the ſame Time, that it is neceſſary he ſhould fix the Payment of the 6¼ Lacks he has promiſed in Kiſts, and pay a Sum not leſs than Sixty-five Thouſand Pagodas before the End of June, and ſo on Monthly; for without the Certainty of ſuch an Income from the Nabob, Kiſts, and Jaueer Rents, we cannot provide for our Expences. As to the reſt, we ſhall make no Difficulty in agreeing to ſuch Payments as are moſt convenient to the Nabob's Collections."

And Your Committee, for the more exact Information of the Houſe upon this Subject, have inſerted the following Papers; *viz.*

Extract of the Separate Letter from *Fort St. George*, dated 27 June 1769.

Par. 5. " The Treaty with *Hyder Ally* being concluded, it became immediately neceſſary to ſettle with the Nabob the Diſpoſition of the Troops, and the Sums to be paid by him for the Maintenance of thoſe which are charged to his Account, and towards the Reimburſement of his Debt to you; hitherto the Nabob had frequently mentioned his Apprehenſions, that the Peace we were about to conclude, would be but of ſhort Duration; and that he would recommend above all Things, that as ſoon as it were concluded, we ſhould take the Advantage of the Interval, to prepare again for War; after ſuch Sentiments we were amazed to hear from him, a Propoſal that we ſhould diſband the Ten Battalions of Sepoys, which had hitherto been trained, diſciplined, officered, and paid by the Company, but charged to his Account; or, if they were ſtill kept up, that they ſhould be entertained for the Company's Account; alledging that he was unable to bear the Charge. To this we objected, that the Eſtabliſhment of Ten Battalions had been formed with his full and free Conſent and Approbation; that it had received your Sanction; and that it appeared to us a Point of too much Importance to be relinquiſhed, without your Permiſſion; but that, even had we the Power to do ſo, it would certainly be an impolitic and dangerous Meaſure; for it could not be doubted but that theſe Veterans, if diſbanded, would ſeek their Bread in the Service of his Enemies, where they would be eagerly entertained and cheriſhed; or if, to prevent that, he ſhould take them into his own Pay, the Expence would be nearly the ſame, and the Difference would only be in the Service to be had from them: That in leſs than Six Months they would loſe their Diſcipline, and become no better than his other Subbendi Troops, and conſequently of no Uſe in the Defence of the Country. At length he conſented that 7,000 Sepoys ſhould be entertained on the former Plan, and charged to him. With this we thought it adviſable to comply, keeping ſtill the Number of Ten Battalions, but reducing the Number of Men, which may be again augmented, ſhould Occaſion require. This, and every other Reduction of Expence, that can be ſafely, ought undoubtedly to be made."

Fort St. George, 23d *December* 1769.

Military Department.

At a Conſultation, PRESENT,

" *Charles Bouchier*, Eſquire, Governor, Preſident,
" *Joſias Du Pre'*, *Warren Haſtings*,
" *John Call*, *Samuel Ardley*,
" *George Straton*,
" *James Bouchier*, *Henry Brooke*,
George Macky,
" Mr. *Dawſon*, abſent on Service,
" Mr. *Brickenden*, indiſpoſed.

" Meſſrs. *Haſtings* and *Call* lay before the Board the following Report on the ſeveral Articles objected to by the Nabob in his Account.

" To the honourable *Charles Bouchier*, Eſquire, " Preſident and Governor, *&c.* Council of *Fort* " *St. George*.

" Honourable Sir, and Sirs,

" In purſuance of the Order delivered us in Conſultation of the 27th ultimo, we have carefully examined the Nabob's Accounts, from the Year 1762 to this

" Time,

" Time, within which Period his Objections are included; the Observations which this Enquiry hath suggested to us we shall now lay before you, applying them to the several Objections made by the Nabob; which are as follow:

" 1st, That several Articles have been improperly charged to his Account, which ought to have been placed to the Head of Charges General, &c. in the Company's Books.

" 2d, That his Account hath been debted for the Charges of the Garrisons of *Fort Saint George*, *Cuddalore*, *Chinlaput*, *Devicotah*, *Carricall*, and *Poonamale*.

" 3d, That the Pay of Two Battalions of Sepoys, which by Agreement were to be maintained at the Company's Expence, exclusive and independant of those kept upon his Establishment, for the Defence of the Company's Jaghire, hath been included in the General Charge of his Sepoys, instead of being defrayed by the Company.

" 4th, That the Lascars employed in the Company's Garrisons at *Fort Saint George* and *Cuddalore* have been all charged to his Account.

" 5th, That in his Account, dated the 30th April 1761, the Balance due from him to the Company is made to amount to no more than 2162815. 25. 49.; but in the Account of the 31st December 1765, the Balance of the same Date is 2225373. 1. 15.; which makes a Difference of Pagodas 62557. 11. 46.; the Cause of which great Difference in two Accounts, for the same Period, the Nabob desired to have explained to him.

" The Particulars objected to under the first Head, his Excellency hath left us to pick out from the Accounts; producing, as a Ground for this Assertion, the following Articles in his Account of the 30th April 1762; viz.

" Profit and Loss for sundry Sums brought to Account under this Head, which formerly were carried to the Debits of Charges General, Charges Extraordinary, and Charges Garrison; they are now transferred to the Nabob's Debit; the Governor and Council being of Opinion, that they are incurred on his Account, Pagodas 321002. 21. 6.

" The Nabob admits that this Charge was made with his Consent; but seems to think that Occasion has been taken from that Concession to debt him for other Sums since expended on the Company's own Account.—Upon Reference to the Particulars of that Amount, we find them to have arisen from sundry Disbursements, in the Course of many Years, on his Account, which had been erroneously charged to the Company, but were now transferred to the Nabob's Account, to which they ought originally to have been placed; and that this had never been properly explained to him, or he had probably forgot it. For his further Satisfaction we have examined all the Sums brought to his Account from the Year 1762, to which Period he has desired us to carry our Researches; but have met with nothing to which we could see any Cause to object, except one or two very inconsiderable Articles, which it may be our Duty to mention, though tending very little to the Purpose which his Excellency intended by this Enquiry.

" In the Books of the Civil Paymaster, from December 1761 to the 30th September 1762, the Nabob is charged the Hire of Tappy Peons stationed on the Road to *Mazulipatam*, amounting to Pagodas 783.23; which being for the sole and distinct Service of that Factory, seems improperly placed to his Account.

" There is, besides, an annual Charge of about 100 Peons, said to attend the Governor for Intelligence, besides the ordinary Pay of Hircarrahs, amounting to about 1,200 Pagodas per Annum, since the 1st December 1761 to this Time: This hath already been remarked by the Board, before whom it now lies for Adjustment.

" In the Accounts of the Military Storekeeper, the only exceptionable Article, with which the Nabob appears to have been debted, is the Amount of Arms delivered to the Sepoys at *Madrass*. These ought, perhaps, to have been charged to the Company's Account, as being for the immediate Use of their own Garrison; but the Amount is very inconsiderable, and so blended with the Accounts of Arms sent to other Garrisons, and delivered to Sepoys on occasional Detachments, that it would be scarcely practicable, at this Distance of Time, to separate them, without more Trouble than so trivial an Error deserves.

" This is all that hath occurred to us upon the first Article; for which we have examined the Particulars of every Book from which the Nabob's Accounts have been extracted. As to the Reality and exact Amount of each Charge; these we have taken for granted, considering only the Propriety or Impropriety of their being placed to the Nabob's Account. Indeed, a more minute Discussion of them would have been the Work of much Time, and liable to great Uncertainty; we will not pretend that no Errors, or improper Charges in the Accounts, have escaped our Notice. These are all that we have been able to discover.

" We can find no Sums charged to the Nabob under the Heads of *Devicotah* and *Caricall*, mentioned in the second Objection, except for small Parties of Sepoys and Cavalry, occasionally stationed at *Caricall* or *Devicotah*, during the Siege of *Madura*, or to convey Stores to *Trichinopoly*.

" There is an annual Charge of 5 or 6,000 Pagodas at *Cuddalore*, for Sepoys, to the 1st January 1766; these, it is true, were entertained wholly for the Protection of the Factory and Investment; but as they in Effect only supplied the Places of the Company's Soldiers, who might with Propriety, and otherwise would have been, stationed on that Service, but were more usefully employed in the Field on that of the Nabob, that Expence may reasonably be deemed to have been incurred on his Account. The same may be said of the Sepoys in Garrison at *Madrass*, as the Company never had any Establishment of Sepoys till their Possession of the Jagheer or Inaum Lands, nor would have had any, but for their Alliance with the Nabob.

" Upon a Representation from the Nabob, it was agreed, in Consultation of the 24th February 1766, that, in Consideration of the Lands granted by him to the Company, these and other Military Charges for their own Factories and Garrisons should be defrayed by the Company, from the 1st January 1766, which hath been duly observed since that Time. Whether this Regulation ought to have taken place from the Time when the Company had the first Possession of that Grant, we submit to the Opinion and Determination of the Board.

" Besides the Garrison Charges from the Year 1762 to 1766, there is a Sum of 8,000 Pagodas, expended for the new Barracks at *Poonamalee*, placed to the Nabob's Account. The Propriety of this Charge we beg leave to refer to the Consideration of the Board, since, whatever may have been the original Design of these Buildings, it is certain they are a fixed and permanent Property of the Company, annexed to the Lands; and therefore we conceive the Expence of raising them should, in Part at least, if not wholly, be defrayed by the Company.

" The 2d and only material Objection we have taken great Pains to investigate, and to state in a clear Light, and wish the Success had answered our Endeavours.

" In the Consultation of the 24th February 1766, " amongst

" amongſt other Regulations, the Board came to the " following: Though, on Account of the large Num- " ber of Europeans ſent out, all the Sepoys have been " paid by the Nabob, as ſome are neceſſary, as well " for the Protection of the Settlement, as the Jagheer, " and may be occaſionally employed to the Northward, " on this Side the *Kiſtna*; we think it but reaſonable " that Two Battalions ſhould be maintained on the " Coaſt by the Company, the Expences of which will " amount to about 50,000 Pagodas yearly. It is how- " ever agreed to refer this to the Deciſion of the honour- " able the Court of Directors; and we are well con- " vinced the Nabob will reſt entirely ſatisfied with their " Determination.

" What paſſed between the Nabob and the Council, " or the Governor, on this Subject, does not appear; " neither his Letter of that Date, which produced this " Reſolution, nor Mr. *Palk*'s Anſwer, in conſequence " of it, mention a ſingle Word concerning a ſeparate " Eſtabliſhment of Sepoys on the Company's Account, " except a ſlight Intimation in the latter, which can " hardly be reckoned to the Purpoſe, that ſome of the " Sepoys would be occaſionally employed to the North- " ward.

" The honourable Court of Directors, in their Gene- " ral Letter of 4th March 1767, in Anſwer to this " Propoſition of the Board, admit that it is reaſonable, " and conſent to the maintaining of Two Battalions at " the Company's Charge; though in the Concluſion of " the ſame Paragraph they ſeem to expect, that the Na- " bob ſhould of his own Accord, from Motives of Grati- " tude, conſent to take upon himſelf the whole Charge " of the Sepoys.

" Upon the whole, though there is no Agreement " of any kind with the Nabob upon this Subject upon " Record, and the Reſolution of the Board was not " intimated, even by the moſt diſtant Alluſion to it, " in the Letter wrote in conſequence of it to the Na- " bob, yet the concluding Sentence of that Reſolution " ſhews it to have been the Intention of the Board to " communicate it to him. It is beyond a Doubt that " he was acquainted with it, and naturally conſtrued it " as a conditional Agreement, allowed by the Board to " be reaſonable, and ſince ratified by the concurrent " Opinion of the Court of Directors. Viewing it in " this Light, we cannot conteſt the Equity of the Na- " bob's Pretenſions, whatever our Opinion may be of " the vaſt Diſproportion thus placed to the Company's " Account of the whole Expence incurred in the Defence " of the *Carnatic*.

" The following is an exact Statement, as we can " collect, of the whole Sepoy Eſtabliſhment, under the " Direction of this Preſidency, ſince the Poſſeſſion of " the Jagheer Lands; by which your Honours, &c. " will ſee at one View, what Part has been defrayed by " the Nabob, and what by the Company during that " Period.

	Sepoys.			paid by the Company at *Mazulipatam*			
" 1763,	8,000 paid by the Nabob	-	7,400	Ditto	-	-	600
" 1764,	9,000 Ditto	-	8,200	Ditto	-	-	800
" 1765,	11,600 Ditto	-	8,800	Ditto, Ditto, and the Circars	-	-	2,800.
" 1766,	15,600 Ditto	-	12,500	Ditto, Ditto, and the Circars	-	2,800	
"				Ditto - *Cuddalore*	-	200	
"				Ditto - *Chingleput*	-	100	
							3,100
" 1767, to 30th April,	18,700 Ditto	-	15,500	Ditto - Circars	-	2,800	
"				Ditto - *Cuddalore*	-	300	
"				Ditto - *Chingleput*	-	100	
							3,200
" From that Time, to 31ſt December 1767,	19,700 Ditto,	and War with *Hyder Ally*,	12,500	Ditto - Circars	-	4,800	
"				Ditto - Jagheer	-	2,000	
"				Ditto - *Cuddalore*	-	300	
"				Ditto - *Chingleput*	-	100	
							7,200
" 1768 to April 1769,	20,500 Ditto,	- and Ditto	12,200	Ditto - for Circars, &c.		5,800	
"				Ditto - *Cuddalore*	-	400	
"				Ditto - *Chingleput*	-	100	
"				Ditto - Jagheer	-	2,000	
							8,300

" The 4th Objection has the Appearance of much " Reaſon.—It appears, that, though the Laſcars at the " Preſidency and *Cuddalore* were raiſed for the Service " of the Nabob, yet at the Time of actual Service, new " Laſcars were frequently entertained, while many of " the old ones remained on Garriſon Duty at thoſe " Places. Such Irregularities it is not poſſible wholly " to prevent, in the Courſe of long and intricate Ser- " vice; but it is not in our Power to point out the " Remedy for what is paſſed, becauſe of the Difficulty " of aſcertaining the Number which might have been " wanted for the Company's Uſe, even where they were " occaſionally ſo employed; and we apprehend, if the " preciſe Number could be determined, it would con- " tribute very little to the Diminution of the Nabob's " Balance.

" We have explained to the Nabob, and we believe " to his Satisfaction, the Difference in the Balance of " the two Accounts mentioned in the laſt Objection, " the one being only an eſtimated Account, drawn " out before the Cloſe of the Books, and the laſt a " true and corrected Account, taken from the Com- " pany's

" pany's Book, and authenticated by the Governor and " Council.

" We are, with Reſpect,
" Honourable Sir, and Sirs,
" Your moſt obedient humble Servants,
Warren Haſtings,
John Call."

" *Fort Saint George*,
" 19th December 1769.

" The Board having taken the above Report into " Conſideration, the following Orders are paſſed in " conſequence:

" With regard to the Tappal Peons, ſtationed on the " Road to *Mazulipatam*, as they are employed ſolely " on the Company's Account, It is Ordered, That the " Charge of Pagodas, 783. 23. which has been carried " to the Nabob's Debit, be wrote back to the Compa- " ny's—Ordered alſo, for the ſame Reaſon, That the " Charge of Peons be carried from the Nabob's to the " Company's Debit.

" As to the Charge of Fire Arms delivered to the " Sepoys at *Madraſs*, the Board agree with Meſſrs. *Haſt-* " *ings* and *Call*, that it would be impoſſible, at this " Diſtance of Time, to determine, with any Preciſion, " what ought, and what ought not, to be carried to the " Nabob's Account; it is therefore reſolved, That this " Charge do remain as it is.

" With reſpect to the Garriſon Charges, the Board " are of Opinion, for the Reaſons aſſigned by Meſſrs. " *Haſtings* and *Call*, That they ought to ſtand as they " are.

" The Barracks at *Poonomalee* were principally in- " tended for the Reception of the Recruits from *Eng-* " *land*, on Account of its convenient Diſtance from " *Madraſs*, the Healthfulneſs of the Place, and where " the Men might be kept in proper Order; the Expence " attending them was carried to the Nabob's Debit to " the Month of July 1767; ſince when, the Charges of " repairing them, which, by reaſon of the Storm in " 1768, were conſiderable, have been carried to the " Company's Account; and it was then determined, " That the Expence of all future Repairs, as well to " the Fort as the Barracks, ſhould be defrayed by the " Company. However, as the Company have left it " to the Nabob's Pleaſure, either to allow of this Charge " in his Account or not, it is Reſolved to ſtate the Caſe " to him, and if he conſents voluntarily to ſuffer the " Charge to remain as it is, that it do ſtand ſo; but " ſhould he make any Objection thereto, that it be wrote " back to the Company's Debit.

" Conſidering the Number of European Military " employed in the ſeveral Garriſons of the Nabob, who " might, if withdrawn wholly, ſupply the Place of all " the Sepoys neceſſary for the Service of the Com- " pany's Settlements and Jagheer, we think the Company " ought to bear no other Part of the Military Charges " of this Province, beſides the Pay of Europeans—But " ſince the Board agreed, with the Approbation of the " Court of Directors, to the Maintenance of 2,000 Se- " poys at the Company's Charge, that Agreement muſt " be complied with; and it is therefore Reſolved, That " 2,000 Sepoys be charged to the Company from 1ſt " January 1766, the Date of the ſaid Agreement; and " that the Company be credited for the Number actually " paid by them, conformable to which the Account is " ordered to be adjuſted, and the Balance carried to " the Nabob's Credit.—In the Proſecution of the En- " quiries on this Subject, other Omiſſions of Irregu- " larities have appeared, by which the Company, on " their Part, have been injured; *viz.* by the Charges " of the Company's Sepoys belonging to the Preſidency, " the Circars, and the *Bengal* Detachment, employed " in the War with *Hyder Ally*, and the whole erroneouſly " charged to the Company:—It is therefore Re- " ſolved, That theſe be carried to the Company's Credit, " by War with *Hyder Ally*, and the Nabob acquainted " therewith.

" With reſpect to the Laſcars, it appears, upon Re- " ference to the Report of the Committee of Works, " entered in Conſultation 13th February 1765, that, " immediately after the Siege of *Madura*, there were a " conſiderable Number of Laſcars exceeding the Eſta- " bliſhment, and ſome of whom had been employed on " that Service, and others had returned from *Manilha*, " whom it was thought improper, on Account of their " Services, and the Uſe they might be of, to diſcharge, " and whom the Nabob (as Mr. *Call* informed the Com- " mittee) had deſired might be kept up, and charged to " his Account; which the Board accordingly acquieſced " in, and the Number exceeding the Eſtabliſhment " judged neceſſary for the Company's mercantile Con- " cerns, have ſince that Time been charged to the Na- " bob, and which Method appears but reaſonable."

Extract of the Letter from the Select Committee at *Fort Saint George*, dated the 31ſt January 1770.

Par. 27. " Having waited ſeveral Days, in the Hope " that the Nabob would have taken ſome Meaſures to- " wards the Diſcharge of his Debt, and the Arrange- " ments which we had ſo repeatedly and ſtrenuouſly re- " commended to him; and finding not the leaſt Intima- " tion of his Intention to enter with us into a Diſcuſſion " of them, we judged it neceſſary to write him a Letter; " explaining, very fully and clearly, the Nature of the " Connection between him and the Company; remind- " ing him of the many frivolous and evaſive Pretences " he had employed to avoid furniſhing Money for our " Neceſſities, occaſioned by the Support of his Govern- " ment; repeating to him the abſolute Neceſſity of his " coming to an immediate Determination with us, on " the ſeveral Points propoſed to him; and aſſuring him, " that after his Debt to the Company, and to Indivi- " duals, were fully diſcharged, that we would, if he " pleaſed, withdraw all your Troops from his Forts, con- " fine ourſelves entirely with the Company's own Poſ- " ſeſſions, and interfere in his Affairs no otherwiſe than " as his Friends and Allies."

Extract of a Letter from the Select Committee at *Fort Saint George*, dated 29th September 1770.

Par. 11. " The Board having left it to us to deli- " berate with the Nabob on the Subject of the Eſta- " bliſhment directed in your Letter of 3 January, we " took an Opportunity of informing him, that you had " been pleaſed to direct, that the Eſtabliſhment of Eu- " ropeans and Sepoys ſhould be new modelled; that " your Orders with reſpect to the Europeans were full " and diſtinct; but that thoſe with regard to the Se- " poys were not ſo clear and explicit; for which Rea- " ſon we had, with the Concurrence of Generals *Coote* " and *Smith*, determined, that the Two Regiments of " European Infantry, and Twelve Battalions of Sepoys, " according to the new Eſtabliſhment, were the leaſt " that could be kept up for the Protection of the " *Carnatic*; and that, as the Service of the Circars " would require at leaſt One-fourth Part, or One Bat- " talion of European Infantry, with a proportionable " Number of Artillery, it was neceſſary they ſhould be " replaced with an equivalent Strength in Sepoys. We " alſo repreſented to him, that before the Peace with " *Hyder Ally*, Ten Battalions of Sepoys, of 1,000 Men " each, had, with his Approbation, been kept up, and " paid by the Company, on his Account; which, " when the War was at an End, were, at his particular " Deſire, reduced to about 700 Men each Battalion. " We alſo took the Opportunity of repreſenting to " him the many Difficulties, Delays, and Inconve- " niencies, that had attended our Operations, for want " of having always in readineſs a ſufficient Number of " good Draught and Carriage Bullocks, which could " not be procured when they were immediately wanted; " and we recommended, that a certain Number ſhould

" always be kept up for the Uſe of the Army, which " might be occaſionally employed in other Services, " when the Troops were not in the Field; and we re- " queſted the Nabob would inform us what Number of " Battalions on the new Eſtabliſhment he would conſent " ſhould be paid, diſciplined, and officered, by the Com- " pany, on his Account; as alſo, what Proportion he " would bear of the Expence attending the keeping up " a ſufficient Number of good Draught and Carriage " Bullocks. The Nabob requeſted a few Days to con- " ſider of the above Propoſals, when he would give us " an Anſwer.

12. " After ſome Days, the Nabob wrote us a Letter " on the Subject of the Eſtabliſhment, a Copy of which, " with our Remarks thereon, comes a Number in the " Packet. In conſequence of which, we thought it ne- " ceſſary to addreſs a Letter to him, a Copy of which " comes alſo incloſed, to which we have not yet received " any Anſwer."

Extract of the Company's Select Letter to *Fort Saint George*, dated 30th November 1770.

" When we reflect on your Knowledge of the Com- " pany's political Intereſts, and the Caution you appear " to have obſerved, throughout the long and frequent " Intercourſe you had with the Nabob, on the Sub- " ject of his Debts, and the Arrangement neceſſary to " be made for the Security and Well-being of the *Car- " natic*, we are not a little ſurprized that you could be " induced to ſubſcribe to a ſolemn Declaration, that " upon his diſcharging the Debts due from him to the " Company, and clearing the juſt Demands of the Bri- " tiſh Nation, you would withdraw yourſelves from any " Concerns in his Government, and recall the Com- " pany's Troops ſtationed in the Garriſons of the *Carna- " tic*. Though we are convinced that the Purpoſe of " this Declaration was to ſtimulate the Nabob to ap- " ply to ſuch ſecret Reſources as he might have, for " the ſpeedier Diſcharge of his Debts, both to the " Company and to his private Creditors, and at the " ſame Time, to remove from his Mind any injurious " Suſpicions he might have formed of our Intentions " to diveſt him of all Power in the *Carnatic*, we can " by no Means approve of your having engaged your- " ſelves (at any Period) to the Performance of what " no Time or Circumſtance is likely to render prudent. " And while we are relieved from an immediate Con- " cern, reſpecting the Manner in which you may evade " any future Demand from the Nabob, that the Forts " and Garriſons be left to his Care, we take Occaſion " to obſerve, that if, contrary to Expectation, the Na- " bob ſhall be entitled (by the Conditions of your " Promiſe) to make ſuch a Requiſition, you muſt " not fail to refer the ſame to our final Determina- " tion.

" However, though this Procraſtination may ſet at " a greater Diſtance, it by no Means averts, the ill Ef- " fects of your precipitate Engagement; and we may " find ourſelves reduced to the Alternative, either to " renounce formally the Promiſe given the Nabob, " under your Hands, or (by leaving the Fortreſſes of " the *Carnatic* to his Defence) to expoſe the very Be- " ing of the Company on the Coaſt of *Coromandel* to " the greateſt Riſk; we therefore truſt you will uſe " your utmoſt Endeavours to prevent an Evil of this " Nature, however remote it may be; and this can " only be effected by your employing every concilia- " tory Meaſure, conſiſtent with the Honour and In- " tereſt of the Company, to retrieve the Confidence of " the Nabob; which being once reſtored, there can be " but little Difficulty to prevail on him to commit the " Protection of the *Carnatic* to the Forces engaged by " the Company, at his own Requeſt; ſince he muſt be " ſenſible, that the Reaſons which firſt induced him to " deſire us to undertake the Defence of his Country, " operate more powerfully at preſent, than they could " do at that Period; and that his own Danger, as well " as that of the Company, would neceſſarily follow, " were the *Carnatic* to be defended only by his Sepoys: " The leaſt Reflection muſt alſo convince the Nabob, " that this Danger would be the more immediate, from " the unfavourable Appearance ſuch an Alteration muſt " have in the Eyes of our common Enemies, who " would not fail to take the earlieſt Advantage of ſuch " Separation of Intereſts, as would be indicated too " plainly by a Recall of the Company's Troops from " thoſe Forts and Garriſons, where they had been ſo " long ſtationed.

" Although we are perſuaded, that the Jealouſies " and Suſpicions with which the Nabob's Mind is un- " happily impreſſed, have been the ſole Cauſe of his " deſiring to have the Power of the *Carnatic* wholly " and formally in his Hands; yet, as he has intimated, " as a Plea for ſuch Deſire, that the Servants and Of- " ficers of the Company do improperly interfere with " his Amuldars, and in the Affairs of his Government, " it is neceſſary you ſhould invalidate ſuch a Plea, not " only by aſſuring him there ſhall be no juſt Cauſe of " Complaint on this Subject, but by the effectual In- " terpoſition of your Authority to prevent Abuſes being " committed, by any Perſons who may be intruſted with " Command in the ſeveral Garriſons; and you muſt " inform every Officer on ſuch Service, that a Tranſ- " greſſion of our Pleaſure in this Reſpect will not fail " to draw on the Offenders the ſevereſt Marks of our " Reſentment."

Extract of a Letter from the Select Committee at *Fort Saint George*, dated 21ſt January 1771.

" By the Converſation that paſſed between the Na- " bob and the Preſident, on the 17th, we underſtand " that the Nabob will now conſent, that the Pay of " Seven complete Battalions of Sepoys be placed to " his Account; but we do not yet venture to give it " as a Certainty, though we hope, and believe, it will " prove ſo; we know not to what Cauſe to impute " this ſudden Change in the Nabob's Conduct; the " Tranſition from a ſecret and myſterious Reſerve, to " a ſeeming confidential, and unreſerved, and friendly " Communication, is ſo great, that we cannot ſuppoſe " it to proceed from the genuine Dictates of the " Heart. We ſhall adviſe you very particularly of " what may further occur on theſe Subjects, by every " Conveyance; in the mean time, we beg you will " pleaſe to be aſſured, that we ſhall make the moſt of " every Occaſion that may offer, to reſtore Harmony " and Confidence; and that we ſhall never preſs or " urge the Nabob with more Rigour than the Ne- " ceſſity of your Affairs, and Juſtice, ſhall require; " neither ſhall a temporary Shew of Confidence induce " us to ſwerve from Meaſures which we think neceſ- " ſary."

Extract of the General Letter from *Fort Saint George*, dated 21ſt January 1771.

Par. 3. " We adviſed your Honours, under Date " the 29th September, by the *Lapwing*, of the Meaſures " we had taken with the Nabob, in conſequence of " your Orders reſpecting the Eſtabliſhment of Eu- " ropeans and Sepoys, and of our having requeſted that " he would inform us what Number of Battalions in " the new Eſtabliſhment he would conſent ſhould be " kept up by the Company on his Account; we alſo " tranſmitted to you, by the ſame Conveyance, Copy of " our Correſpondence with him on that Subject, and " informed you that we had not, to that Time, received " any Anſwer to the Letter wrote him on the 3d Sep- " tember, deſiring he would allow us to place to his " Account Ten Battalions, which, according to the new " Eſtabliſhment,

" Eſtabliſhment, would amount to about 10,000 Men; " as it was of the utmoſt Importance that we ſhould " be aſcertained of the Nabob's Reſolution in this " Reſpect, in order that we might make the neceſſary " Arrangements in conſequence, we applied to him " perſonally, on the 31ſt October, for his Determination " thereon; but ſo far was he from giving us an Anſwer, " that he declined deliberating with us perſonally, on " that or any other Matters of Importance, deſiring " that whatever we might have to communicate of ma- " terial Buſineſs, might be done in Writing, and that " he would return an Anſwer in Writing: We there- " upon wrote him under Date the 5th November, re- " peating our Requeſt to be favoured with his Anſwer " to our Letter, dated the 3d September; notwithſtand- " ing which, it was not till the 1ſt December that we " received it. By his Anſwer we were informed, That " inſtead of conſenting to our charging Ten Battalions, " or 10,000 Men to him, he required, That the Seven " Battalions of Sepoys (about 7,000) which he had be- " fore conſented ſhould be kept up by the Company " on his Account, might be put under his Orders, and " paid by his Paymaſter in Time of Peace; that " nevertheleſs they might ſtill continue to be diſciplined " and commanded by our Officers, and that in Time " of War they ſhould join our Forces, with Three " Battalions more of his own, and Two Thouſand " Horſe; this Propoſition of the Nabob, which ſo " plainly indicated his Views towards Independancy, " was by no Means unexpected: The whole Tenor of " his Conduct of late has manifeſtly evinced that this " hath been his Object; though we are of Opinion he " would not have declared his Intentions ſo openly, " were it not for the Countenance which we think he " has received, and is given to expect, from the Mi- " niſtry; for we believe he is well apprized of the Con- " tentions between the Miniſtry and the Company, and " means to avail himſelf of ſo favourable an Opportu- " nity to carry his Project into Execution.

4. " In determining whether we ſhould or ſhould not " comply with the Nabob's Requiſition, it was only " neceſſary for us to advert to your Sentiments ex- " preſſed in your ſeveral Commands referred to in the " Margin; wherein you are ſo clear and explicit, with " regard to the Expediency and Neceſſity of ſupport- " ing the Company's Influence in the Country, and " the Propriety and Reaſonableneſs of the Nabob's ſub- " mitting to be controuled by your Repreſentatives, " with reſpect to the Number and Diſcipline of the " Troops kept up for the Protection of the *Carnatic*, " that we could not heſitate in reſolving not to com- " ply with his Demands. It is evident from your Or- " ders, when you acquieſced in the Propoſal for our " keeping up Ten Battalions of Sepoys on the Nabob's " Account, that you were not without ſtrong Appre- " henſions of the Conſequence we now experience; to " prevent which, your Honours were pleaſed to lay " down, in the moſt preciſe and binding Terms, cer- " tain Rules and Regulations with reſpect to the Pay- " ing, Diſciplining, and Cloathing them, and to direct " that the utmoſt Care ſhould be taken to inculcate the " Opinion that they are wholly and ſolely dependant " on the Company, ſubject to their Order and Con- " troul, and to no other Power whatſoever; and that it " ſhould as much as poſſible be concealed, that the " Nabob is under any Agreement to reimburſe the " Company for their Pay.

5. " As we could not comply with the Nabob's Re- " quiſition, contrary to our own clear Judgment, and " in plain Oppoſition to your above-mentioned Com- " mands, which are ſo directly pointed againſt the " Dangers that are advancing faſt upon us, it remained " for us to learn from the Nabob, whether he would " allow of our continuing to charge (agreeable to his " former Conſent) the Ten Battalions of 700 Men " each (about 7,000) to his Account, although we " could not agree to his Propoſal of putting them un- " der his Orders and Controul, and ſuffering them to " be paid by his Servants: A Letter was therefore " wrote him, the 20th December, requeſting that he " would favour us with his Reſolution in this Parti- " cular; but receiving no Anſwer from him, Mr. " *Stracey* was ſent to him with a Meſſage on the 7th " Inſtant, deſiring his immediate Anſwer; ſince our " Meaſures and Arrangements muſt depend upon his " Determination, and of which it was neceſſary we ſhould " adviſe your Honours by the firſt Opportunity. The " Nabob imputed his Delay in anſwering our Letter to " the Feaſt of Ramſaun, but he ſaid he would ſet " about it, and we might depend on receiving it be- " fore the Diſpatch of the Ship for Europe. In conſe- " quence of which, another Letter was wrote him the " 10th Inſtant, repreſenting the Neceſſity of his giving " us an immediate Anſwer; which he could be under " no Difficulty in doing, as he had only to ſay he " would or would not agree to our Requeſt; to which " he only replied as before, that his Anſwer had been " delayed by the Feaſt of Ramſaun; but that as we " ſo earneſtly preſſed for it, he would now ſet about it. " Theſe unneceſſary Delays, which, on the Subject of " the Military Eſtabliſhment, have already held us in " Suſpence near Five Months, are not the Effects of " Negligence; we believe them to be deſigned to keep " us in Suſpence; thereby, at this very critical Con- " juncture of Affairs, to prevent us from forming any " Arrangements in this and other Reſpects, until we " ſhall be involved in Difficulties from which, he ima- " gines, we ſhall not be able to extricate ourſelves with- " out his Aſſiſtance; and thus be compelled to adopt " his Meaſures, to join the Marattoes. We have given " our Reaſons for this Opinion more at large in our Mi- " nutes noted in the Margin, which we beg leave to " recommend to your Peruſal.

6. " During the Time that we were waiting for " the Nabob's Anſwer to the Letter of 3d September, " we received an Application from him, deſiring that " we would lend him Four Officers to do Duty with " his Troops, in Addition to the Eight he already has; " the Arguments that occurred to us, in our Delibera- " tions on this Subject, would be too tedious to be in- " ſerted in this Place. The Nabob's Requeſt, con- " ſidering merely as it relates to the ſparing or not " ſparing a few Officers from your Service, to be em- " ployed in his, could not admit of a Moment's De- " bate; but when the whole Extent of the Nabob's " Views is conſidered, and the Advantages or Danger " of giving him a reſpectable Military Strength under " his own Controul, independant of the Company; " then the furniſhing him with Officers, that is to ſay, " with the Means of raiſing and forming that Military " Strength, becomes a Matter of Moment, and deſerv- " ing of the moſt mature Reflections: We have ex- " preſſed our Sentiments very fully thereon in our Pro- " ceedings, which wait on you by this Conveyance, to " which we beg leave to refer; and only here to add, " That, conſidering the Temper and Diſpoſition of the " Nabob, his total want of Confidence in the Com- " pany, his Views of not only rendering himſelf " independant of, but of controuling, the Company, " we incline to the Opinion, That it is not conſiſtent " with the Intereſts of the Company to furniſh him " with a Means of becoming independant of them: " Nevertheleſs, we thought it adviſeable to leave the " Point in Suſpence, till we ſhould ſee what Reſolu- " tion the Nabob would take in reſpect to the Mili- " tary Eſtabliſhment; and that Subject being ſtill un- " determined, as we have already related, this alſo re- " mains for further Conſideration. In former Times, " when his Intereſts were deemed inſeparable from thoſe " of the Company, we ſhould always have been glad to

" ſee

" ſee the Nabob pay proper Attention to the Regula-
" tion and Diſcipline of his Troops; it was what he was
" frequently urged to do, and we ſhould not have ſcru-
" pled to have afforded him all the Aſſiſtance in our
" Power, to render the Troops he did keep up of as
" much Service as poſſible; but different Times and
" Circumſtances require different Meaſures."

Extract of a Letter from the Select Committee at *Fort Saint George*, dated 6th February 1771.

Par. 3. " Although the Nabob hath conſented that
" the Pay of Seven complete Battalions of Sepoys ſhall
" be placed to his Account, and that they be neverthe-
" leſs kept under our Orders and Controul, as formerly,
" we cannot look upon this Conſent to be more than
" temporary, and given now merely upon the Principles
" heretofore ſuggeſted: Your Honours will, therefore,
" ſee the Neceſſity of new modelling that Part of your
" Syſtem; for under the Orders that now exiſt, we
" cannot put them under the Nabob's Controul, or
" ſuffer them to be paid by his Paymaſter; to diſband
" them would be the ſame as to tranſfer them to the
" Nabob, excepting only the European Officers, who
" would remain a heavy ſupernumerary Charge on the
" Company. The Nabob would, no Doubt, enliſt the
" Sepoys immediately; to retain them in your Pay, in
" Addition to the Eſtabliſhment you order of Twelve
" Battalions, would occaſion a Charge diſproportionate
" to your Revenue, proviſional Orders at all Events are
" neceſſary, for the Matter is important, and the Alter-
" natives dangerous."

Extract of the Company's Select Letter to *Fort Saint George*, dated 10th April 1771.

Par. 12. " In our Letter to you of the 30th No-
" vember laſt, we directed that you ſhould on no Ac-
" count withdraw our Troops from the Forteſſes
" which they garriſon in the *Carnatic*; but as the Sub-
" ject appears to us of the utmoſt Importance, we have
" ſince that Time been induced to enter more fully
" into the Conſideration thereof; and on the matureſt
" Deliberation we ſee the greateſt Reaſon not only to
" enforce our ſaid Orders, but to ſignify to you our
" expreſs Diſapprobation of the Promiſe which you
" have made to the Nabob, and to iſſue our poſitive
" Inſtructions, that you do not at any future Time
" give the Nabob the leaſt Reaſon to expect that ſuch
" a Meaſure can poſſibly take place. On tracing the
" Subject minutely, we find, that no ſooner was the
" Nabob put in Poſſeſſion of the ſaid Forts, and the
" Company's Troops removed, than his own rebellious
" Subjects were hardy enough to attempt re-taking ſome
" of them; and their Succeſs ſhews that they had little
" more to do than to appear before them to obtain
" Poſſeſſion; on which Account the Nabob himſelf
" declared, he was tired out with the frequent Ac-
" counts received of the Depredations of the Plun-
" derers; and that he was fully convinced his Troops
" were utterly unequal to the Taſk of ſuppreſſing them.
" He therefore deſired a proper Number of his Sepoys
" might be taken into the Company's Service, put un-
" der our Officers, and diſciplined like the reſt of our
" Troops; that the Expence thereof ſhould be defray-
" ed by himſelf; and that if the Company would agree
" thereto, and give ſtrict Orders that our Officers
" ſhould not interfere in the Affairs of his Revenue, he
" would diſmiſs all the Troops he kept in the ſaid Coun-
" tries, and depend on us alone for preſerving the Tran-
" quillity of the *Carnatic*.

13. " We cannot but view ſuch a Requeſt of the
" Nabob, and a Compliance therewith on our Part,
" to be as binding, all Circumſtances conſidered, as
" though the Conditions were ſtipulated by a formal
" Treaty; and therefore unleſs the Nabob can urge
" with Propriety (which we hope is not the Caſe) that
" our Military Officers have improperly interfered in
" the Buſineſs of his Revenues, we cannot conceive that
" he has even a Right to expect us to recede from our
" Part of the Agreement.

14. " We wave entirely at preſent all Conſiderations
" of the Conſequences which might be naturally ex-
" pected to follow, ſhould a Compliance with the Na-
" bob's Requeſt take place; becauſe we are not at all
" diſpoſed to make the dangerous Experiments. But
" in order to convince the Nabob that our Troops ſhall
" be only uſed for his Benefit, and that they ſhall not
" in the leaſt interfere with his Revenues, we do here-
" by direct, That no Officer, or other Perſon in our
" Service whatever, do preſume to lend, or by any
" Means advance, Money to any of the Nabob's
" Tenants, or People in the Country, where any ſuch
" Officer or Perſon may happen to be; for we have
" Reaſon to believe, that from ſuch Practice great
" Evils have ariſen. The Officer can, on the Spot, in
" Time of Harveſt, ſecure his own Property, before
" the Nabob's Almudar can poſſibly take Care of the
" Revenue; and the high Intereſt paid by the Land-
" holder is a great Temptation to the Commanding Of-
" ficer to engage him to lend Money on the Produce
" of ſuch Lands as lie within the Reach of his Guns,
" or the Limits of his Command. This being, as we
" believe, the principal Source of almoſt all Diſputes
" between us and the Nabob on this Subject, we are
" determined effectually to cruſh the Evil; and do
" therefore direct, that you carry theſe our Orders into
" effectual Execution, and diſmiſs every Perſon from
" our Service who may preſume to act contrary to our
" Pleaſure hereby ſignified unto you."

Extract of the Separate Letter from *Fort Saint George*, dated 28th February 1772.

Par. 62. " The Expence for Invalid Sepoys, who by
" Wounds, or other Accidents, are rendered incapable
" of further Service, has of late become a Matter of
" ſerious Conſideration, and requires that we ſhould
" have your Directions thereon. The Pay of the Se-
" poys, after making the neceſſary Deduction for Cloath-
" ing, is barely ſufficient for their Support; no further
" Stoppages can therefore be made from them for
" forming a Fund for this Purpoſe; and it would be
" cruel and inhuman to ſuffer Men, who have ſerved
" long and faithfully, and who are thereby rendered
" incapable of providing for themſelves, to be expoſed
" to the Miſeries of Want; and indeed we think the
" Service would be much prejudiced, were we to diſ-
" miſs ſuch Men without ſome Means of Subſiſtence.
" We have taken every Precaution that none but real
" Objects be admitted; nevertheleſs, the Liſt increaſes
" in ſuch a Manner, as to make the Expence very con-
" ſiderable.

63. " In ſettling the Proportion of the Expence of
" the Sepoy Invalids to be borne by the Nabob, and
" that to be borne by the Company, we ſaw no other
" Mode, than that the Expence ſhould be divided in
" proportion to the Number of Sepoys paid by each, un-
" til your Pleaſure can be known; that is $\frac{7}{15}$ to be
" charged to the Nabob, and $\frac{8}{15}$ to the Company; for
" this Purpoſe we have cauſed a Head of Sepoy Invalids
" to be erected on the General Books, to which the whole
" Charge is carried; and we propoſe, at the End of the
" Year, to write off the Nabob's Proportion to his Debit.

64. " The Advices from the Select Committee, per
" *Lapwing*, of 29th September 1770, Par. 11 and 12,
" and thoſe per *Houghton*, of 21ſt January 1771, Par.
" 3, 4, 5, 6, and 22, gave your Honours a full Ac-
" count of what had paſſed with the Nabob on the Sub-
" ject of the Sepoy Eſtabliſhment, and of the Difficulty

" we

" we had in prevailing on him to conſent, that even " Seven of the Twelve Battalions kept up for the Ser- " vice of the *Carnatic* ſhould be charged to his Account, " although the above Proportion appeared by no Means " agreeable to Reaſon or Juſtice, when the Revenues " of the *Carnatic* poſſeſſed by him are compared with " thoſe enjoyed by the Company. When we conſider " likewiſe the very great Expence the Company are at, " in ſending out and maintaining ſo reſpectable a Body " of Europeans, the greateſt Part of which, as well as " of the ſaid Twelve Battalions of Sepoys, are employed " in the Defence of the *Carnatic*; nevertheleſs we were " obliged to ſubmit, as the Nabob would not conſent " to any further Charge being carried to his Account. " And we are fully perſuaded, that all our Endeavours " for that Purpoſe will avail nothing, while his ſtrong " Deſires of Independance bear him into chimerical Pro- " jects, contrary to his own Declarations at other Times, " that the Company are his beſt and only Support. " We cannot expect any Change in his Sentiments while " he flatters himſelf with even the moſt diſtant Hopes " of engaging the Miniſtry in his Intereſt, in Oppoſition " to the Company."

And Your Committee have, in the Appendix, N° 3, inſerted ſuch Copies of the Correſpondence between the Nabob and the Company, or their Servants, as they have had preſented to them.

Extract of the Separate Letter from *Fort St. George*, dated the 22d January 1767.

Par. 15. " We have the Satisfaction to obſerve, that " what your Honours have recommended regarding " our preſerving the Nabob's Dependance on the Com- " pany, has been our conſtant and invariable Practice; " and indeed he becomes daily more and more depen- " dant. The Sepoys in his Pay, for want of Diſcipline " and proper Officers, are of very little Service, which " obliges him to rely entirely on our Protection. In the " 38th and 39th Paragraphs of our Addreſs by the *Pacific*, " you were informed that the Nabob had deſired that " the Forts of *Arcott*, *Wandewaſh*, *Permacoil*, *Gingee*, " *Worriapollam*, *Tyagar*, and *Ramgarry*, might be deli- " vered over to him, with our Reaſons for conſenting " to withdraw our Troops from ſuch of them as we " thought of little Importance. But the little Reſolu- " tion his People have ſhewn in the Defence of *Worria- " pollam* and *Ramgarry*, which were immediately at- " tacked by the Polygars, as ſoon as they were put into " his Hands, has given ſufficient Cauſe to change our " Intentions, and to continue the Company's Troops in " every Fort, from whence they will not be removed. " But as the Number of Sepoys in the Company's " Service will not allow of their being diſtributed in " every different Part of ſuch an immenſe Tract of " Country, and as no Dependance can be placed on " the Nabob's, for want of their being regularly paid, " and well diſciplined, we have recommended to him, " in the moſt earneſt Manner, to put all his Sepoys " under the Orders of ſuch of our Officers as may be " ſtationed in the different Garriſons, who may have " full Power to ſee them regularly muſtered, and to " inſpect particularly into their Diſcipline; and that he " would contrive ſome Method of enabling our Pay- " maſters to pay them in the ſame Manner with the " Company's Troops. This Method would not only " tend to the Safety and Welfare of his Country, " but would be a Means of leſſening his Expences very " conſiderably.

16. " Although the Nabob muſt be thoroughly " convinced of the good Effects of ſuch a Syſtem, yet " we apprehend we ſhould find great Difficulty in per- " ſuading him to adopt it, as we judge he would " imagine it might be a Means of leſſening his Repu- " tation and Authority in the Eyes of the Country " People; and that all thoſe of his Dependants, who " have any Concern in the Payment or Management " of his Troops, would endeavour to increaſe his Suſpi- " cions, and throw every Obſtacle in the Way to pre- " vent ſo ſalutary a Meaſure taking place. We have, " however, the Satisfaction of acquainting your Ho- " nours, that he promiſed, as ſoon as Matters ſhould " be accommodated with *Nizam Ally*, to diſcharge moſt " of his Sepoys, and to keep only a few Sibbendy for " collecting the Rents, and rely entirely on the Com- " pany for the Protection of the Country. And as his " preſent Debt to the Company will be entirely paid " off by the End of this Year, the running Expences " of the Company's Troops, kept for the Protection of " his Country, will be only about Sixteen Lacks of " Rupees per Annum. But ſhould the Reduction of " near Twenty thouſand Sepoys kept by the Nabob " take place, it will put us under the Neceſſity of " raiſing ſome additional Battalions out of them for the " Security of the Country. The whole yearly Diſburſe- " ments to be made by the Company on his Account " will not then, we judge, exceed Twenty-five Lacks " of Rupees; and he may in a ſhort Time, with good " Management, be able, not only to pay off all his " Debts, but to lay up a Sum in his Treaſury ſufficient " to anſwer any Emergency.

18. " Your Honours will obſerve, that the Nabob " is charged with every Expence the Company are at in " the View of keeping Peace in the Provinces, except " the bare Subſiſtence of the Europeans.

28. " In the 24th Paragraph of our Addreſs of 1ſt " April, per *Pacific*, your Honours were informed that " we had found it neceſſary to augment the Number of " Sepoys to 13 Battalions and Eight Independant Com- " panies; and you were at the ſame Time fully ac- " quainted with our Reaſons for this Increaſe of Eſta- " bliſhment, and an Account of their different Poſts " was alſo tranſmitted in Duplicate; ſince when, our " Apprehenſions of the Deſigns of *Hyder Ally Cawn*, " *Nizam Ally*, and the Mahrattas, at a Time when we " were obliged, at the Requeſt of the Gentlemen at " *Bengal*, to ſend thither Two complete Companies of " Europeans, beſides many of the Recruits arrived this " Year (of which we ſhall give you a more ſubſtantial " Account) laid us under the Neceſſity of raiſing an- " other Battalion for the Protection of the Country.

29. " We have had no Reaſon hitherto to doubt " of the Fidelity of our Sepoys; they are in general " well attached to the Service, and which they will " always be, ſo long as they are regularly paid. They " are formed into Battalions of Ten Companies; each " Battalion is commanded by a Captain, Lieutenant, " Enſign, and Serjeants, as recommended by your " Honours; and if we had more Officers to ſpare, the " additional ones propoſed would be of great Service " to this moſt uſeful Corps. By the Regulations it " will appear how attentive we have been to the " Method of enliſting, diſciplining, cloathing, and pay- " ing them, as well as to forming Articles of War to " enforce their Obedience; and we have the Satisfac- " tion to find our Endeavours in this reſpect have met " with all the Succeſs we could expect. And as we " are more and more convinced of the Uſefulneſs of " this Corps, nothing, we think, ſhould be wanting, " that our Means can ſupply, to promote good Order " and Diſcipline among them. In this Light we look " upon the Service of a Field Officer at their Head; " and Captain *Todd*, whom your Honours permitted " to return to *India* with his Rank, having, by his " Standing, a Right to that of Lieutenant Colonel, he " was, agreeable to your Directions in the 53d Para- " graph of your Letter of 13th December 1765, ap- " pointed to the firſt vacant Company, and had a " Brevet, as Lieutenant Colonel, given him, with the " Pay of Captain, till a Vacancy ſhould happen; we " have, therefore, at the Recommendation of General " *Caillaud*, appointed him, being a Supernumerary, to

" command them. This Measure hath been adopted " at *Bengal*, and the Perfection to which they have " brought the Sepoys, is a Proof that every Ad- " dition of the Kind hath been of real Use and " Service.

86. " We cannot here avoid representing to your " Honours, the many Inconveniencies and Disadvantages " the Corps of Artillery, on their present Establishment, " labour under. The Good of the Service in general, " and the particular Merit of that Corps, oblige " us to lay before you the Representation in their " Favour, which we have received from General *Call-* " *laud*, in the Hope that you will be induced to take " such Measures as may be thought proper for their " Encouragement."

Extract of the Company's Separate Letter to *Fort St. George*, dated 4th March 1767.

Par. 22. " When we formed the Plan for a Military " Establishment at *Fort St. George*, in the Year 1763, " it did occur to us that Sepoys would be necessary for " the Protection of our own Districts; and it appeared " but reasonable that the Company should therefore " be at the Expence. We then settled the Number " not to exceed 4,000; and by our Letter of the 1st " June 1764, confirming that Establishment as to " Number, we desired, that if a Reduction could be " safely made, it might be done. In your Letter of " the 27th March 1765, you tell us, that the Nabob " had particularly desired that no Reduction might be " made in the Sepoys, who amounted to about Ten " Thousand; to which you consented, the whole Charge " of Officers and Men being carried to his Account; " from whence we were very naturally led to conclude, " that the Nabob had actually offered and undertaken " to bear the whole Charge. In consequence of that " Idea, we last Year, in our Letter of the 19th February " 1766, permitted you to entertain a Body of Ten " Thousand Sepoys, to be employed, as well in the " Protection of our own Districts, as of the Nabob's " Countries, the whole at his Charge; but now, in " your Letter of the 1st April 1766, you return to our " former Sentiments on this Subject, and say, you think " it reasonable that Two Battalions of Sepoys should be " maintained on the Coast, by the Company, for the " Protection of our Settlements and Jaggeir; that it is " reasonable we cannot deny, nor would we wish to im- " pose on the Nabob any improper Terms; and there- " fore, if he should shew any kind of Disapprobation " of the Charge, as it has been placed to his Account, " we consent to the maintaining Two Battalions at the " Company's Charge, although the Reason you give for " having debited him for the whole hitherto (namely, " in Consideration of the large Number of Europeans " we send out, and which, it may be justly added, are " the firm Support of his Possessions) might, we think, " without any great Effort of Generosity, induce him to " take upon himself the whole Charge of the Sepoys, " especially if he should add another Consideration, of " some Importance to him; we mean, our remitting, " or rather not making, any Charge of Interest on his " large Debt."

23. " As we understood, by your afore-mentioned " Letter of the 27th March 1765, that Ten Thousand " Sepoys would be a proper and sufficient Number for " the Defence of the *Carnatic*, including our own Set- " tlements and Jaguier; and you now inform us, that " Thirteen Battalions and Eight Independant Compa- " nies will be requisite for the Defence of the *Carnatic*, " the Sircars, and our Northern Settlements, without " distinguishing how many for each Service, we infer " that you adhere to your former Recommendation, of " 10,000, or Ten Battalions, for the *Carnatic*, and, of " course, that Three Battalions and Eight Independant " Companies are the Number you propose for the " Sircars, and Northern Settlements; but as we sup- " pose this to be only a rough Estimate, which, if " you should acquire and preserve the Possession of the " Sircars, you may find it necessary to vary, either by " an Increase or Reduction, we shall forbear giving " you any Directions on this Head, until you shall be " enabled to determine, with some Degree of Precision, " what Number may be necessary for the Sircars alone, " and how many for our Northern Factories; for these " Charges we would have kept separately and distinctly, " not only from the *Carnatic*, but also from each " other. As soon, therefore, as you shall be enabled " to form a solid Judgment of the Establishment that " may be necessary, to the Northward of the *Kistnah*, " you will send us your Opinion thereon, and at the " same Time explain to us wherein consists the Necessity " or Propriety of having Eight Independant Compa- " nies; we confess it does not at present strike us; for " if the Men are better disciplined, and rendered in all " Respects more soldierly, by being regimented and " officered by Europeans, then it were best to have the " whole Corps on that Footing; but if these Purposes " are better answered (which we cannot suppose) by " Independant Companies, then this Plan were best for " the whole.

33. " Since writing the former Part of this Letter, " having received your Books per *Pacific*, we find, by " the Letter addressed to you by Generals *Lawrence* " and *Caillaud*, in Consultation the 31st December, the " Reason assigned for entertaining Eight Independant " Companies of Sepoys, instead of regimenting them, " is, that, to prevent the Battalions from being too " much dispersed, these Companies are intended to be " fixed, and constantly kept at Garrison in *Arcot*, *Tiagar*, " *Wandewash*, *Permacoil*, *Ginjee*, *Chingleput*, and *Cud-* " *dalore*. This may be convenient in some Respects, " but does not coincide with the Plan we recommended " to you last Year, for your Sepoy Establishment; nor " does it seem probable that such Independant Compa- " nies, so fixed, and not having the Advantage of Eu- " ropean Officers, should attain that Discipline and Ex- " pertness in Field Service, which is the most essential " Duty. Nevertheless, we shall not now break in upon " your Plans, but leave the whole to be completely " digested by yourselves; expecting that you will con- " form, as near as may be, to our Ideas, or assign us " Reasons for the contrary; and when you shall have " perfected your System, we shall then give you our " Opinion on the whole."

Extract from *Fort St. George* General Letter, dated 4th November 1767.

Par. 21. " We have spared no Pains to fix the Esta- " blishment of a Battalion of Sepoys, and to ascertain " the Expence thereof; but it is impossible we should " determine, as an invariable Establishment, the Num- " ber of Battalions that may be necessary for the *Car-* " *natic* and the Sircars; we have from Time to Time " been obliged to augment them, as Circumstances re- " quired, till they are now increased to 26 Battalions, of " 1,000 Men each, besides the Independant Companies: " Nor do we see how that Number can hereafter be " reduced; the Garrisons and Protection of that Part of " the *Carnatic* immediately dependant on the Nabob, " will require at least Ten Battalions: The Garrisons of " *Fort St. George*, *Chingleput*, *Cuddalore*, *Pundamalle*, " *Tripatore*, and other Places in the Company's Jagueer, " ought always to have Two Battalions, besides Six " Independant Companies: And from the late Irruption " of the Enemy's Cavalry into the very Bounds of the " Place, to the great Danger of the Black Town, " when the very few Sepoys we had doing Duty here, " put it out of our Power to send a Force to oppose " them, and obliged us to call in some of the Polygar " Peons to assist in the Defence thereof, hath sufficiently

" evinced

"evinced the Neceſſity of keeping at leaſt Five Companies of Sepoys purely for the Protection of the Black Town, that a Place of ſuch Wealth and Importance may not again be ſubject to the like Riſk of being plundered and deſtroyed; but that the Inhabitants may reſt ſecure, and be induced to continue there with their Families and Effects, which upon every Alarm they have been obliged to convey to other Settlements, to the great Obſtruction of all Buſineſs, as well as to the Detriment and Ruin of this Place; and to render this more effectual, as well as to give the Inhabitants more Confidence, to propoſe, immediately after this Diſpatch, to concert Meaſures for completing, and rendering more durable, the temporary Fortifications, which have from Time to Time been thrown up round the Black Town; the Circars and the Northern Settlements cannot be maintained with leſs than Four Battalions, and Eight Independant Companies for the Service of *Maſulipatam*, and the Company's ancient Poſſeſſions. From hence therefore the Number of Battalions now kept up appear unavoidably neceſſary, and we do not ſee any Proſpect of reducing them, even in the moſt favourable Times. —On the other hand, we ſhall be cautious of admitting any Augmentation, except the abſolute Safety of the Company's Poſſeſſions require it; but it is impoſſible on this Subject to lay down any invariable Rule, unleſs in Times of Danger we had the Reſource of procuring Mercenaries, or effectual Aſſiſtance from your other Settlements. Since appointing Independant Companies for the Service of Garriſons, where One or Two Companies are ſufficient, we are convinced of the Propriety of that Step, and how improper, Troops ſo divided, would be for Field Service, from the Impoſſibility of their being diſciplined together. The 4th Battalion, which was generally ſtationed for the Duty of this Garriſon, furniſhes an Example; for the Sepoys of this Battalion having been conſtantly employed as Eſcorts to the different Garriſons, with Money, Stores, and on other Services, which occaſioned a Separation from their main Body, have proved, both in Diſcipline and Conduct in the Field, much inferior to ſome that were raiſed long ſince, but have had the Advantage of being kept together."

"*Fort St. George*, 23d November 1767.

"Military Department.

"At a Conſultation; PRESENT,

"*Charles Bourchier*, Eſquire, Governor, Preſident.
"*Samuel Ardley*, *John Call*,
"*George Stratton*, *George Mackay*.
"*James Bourchier*,

"Mr. *Dawſon* abſent on Service.

"Though the Nabob has not returned any Anſwer to the Letter wrote him, in regard to his putting 2,000 of his Cavalry under our Officers, yet as we find he has given Orders for that Purpoſe, the Board therefore proceed to take into Conſideration the Eſtabliſhment and Pay of the European Officers and Serjeants to be appointed to this Corps; and the following is now agreed on:

"Eſtabliſhment, Pay, and Allowances, for the European Officers and Serjeants to a Regiment of 500 Black Horſe.

"1 Captain, his Pay, and to find and feed 5 Horſes for himſelf and Subalterns, with Accoutrements, per Month - - - - 500 Rupees.
"1 Lieutenant for himſelf - - - 240 D°
"1 Cornet ditto - - - - 125 D°
"5 Serjeants, at 42 Rupees each per Month, in full for Pay and Proviſions, beſides 2 Pagodas per Month, to be made for Stoppages by the Paymaſter;

"5 Horſes for the Serjeants, to be found, fed, and accoutred by the Captains, at 42 Rupees per Month each, in Field or Garriſon.

"The Captain, Lieutenant, and Cornet, to receive their uſual Batta in the Field, and the Captain to have 500 Pagodas per Year Off-reckonings.—The Horſes killed or diſabled, on actual Service, to be paid for according to Valuation.—When Pagodas are paid inſtead of Rupees, the Exchange is to be at 350 per C.

"A Marque Tent and 2 Bullocks to be allowed the Captain, two ſmall Tents of a particular Conſtruction for the Subalterns, each to be carried by one Bullock, and 2 ſmall private Tents for the Serjeants; in all 6 Bullocks to be allowed, with Three Laſcars and Three Coolies to each 500 Horſe.

"Major *Fitzgerald* to have 750 Rupees per Month, that is 250 Rupees more than a Captain, and to provide and find Horſes on the ſame Footing as the others of his Regiment.

"A Copy of which is to be tranſmitted to Colonel Smith, and another to the Nabob; who is to be deſired to inform us in what Manner the Black Officers and Men have uſually been paid by him, and whether he would have them continued on the ſame Footing, or paid as is cuſtomary with us, every Man the ſame, who holds the ſame Rank; and he is alſo to be requeſted to acquaint us, what Sum he may be able to furniſh Monthly for their Subſiſtence. And as the Appointment of the Officers to the Cavalry will greatly diſtreſs our other Corps, if Colonels *Smith* and *Campbell* can recommend Two or Three Non-commiſſioned Officers of particular Merit, they ſhall be promoted."

"*Fort St. George*, 25th April 1769.

"Military Department.

"At a Conſultation; PRESENT,

"*Charles Bourchier*, Eſquire, Governor, Preſident,
"*Joſias Du Pré*, *John Call*,
"*John Andrews*, *Samuel Ardley*,
"*George Stratton*,
"*James Bourchier*,
"*George Mackay*.

"Meſſrs. *Dawſon* and *Brickenden*, indiſpoſed.

"It appears, by the current Advices lately received, that *Hyder Ally* hath paſſed by *Changama* into the Valley; we may now regard him as out of the *Carnatic*, and turn our Thoughts towards a Diſtribution of the Troops, that the Army may break up, and an End put to that enormous Expence, which the State of our Treaſury is ſo ill able to ſupport.

"As a firſt Step to this Diſtribution of the Troops, it will be neceſſary to conſider where and how we ſhall be able to provide for their Subſiſtence.—The Nabob complains loudly of his Diſtreſſes and Poverty, and declares, that he cannot pay any Troops, and at the ſame Time pay his Debt; but for this we have only his Word. The Company's Means and Abilities we are better acquainted with; let us therefore clearly ſtate them, and after providing for the Defence of the Circars and Jagueer with a reaſonable Force, candidly expoſe the whole of our Revenues and Expences to the Nabob, and endeavour to induce him to act in the ſame Manner, or at leaſt prevail on him to provide for the Subſiſtence of the remaining Troops.

"The whole Eſtabliſhment at preſent conſiſts of Five Companies of Artillery, Three Regiments of Infantry, and Nineteen Battalions of Sepoys, beſides near Two Battalions more, under the Name of Independant Companies.

"Conſidering the Situation of the Circars, their great Extent along the Sea Coaſt, and the abſolute Neceſſity

" ceſſity there will be to have a Battalion of Sepoys at " *Ganjam*, and one or more at *Chicacole* or *Jelmoor*, we " are convinced that Five Battalions, beſides the Eight " Independant Companies belonging to *Maſulipatam*, " are as ſmall a Number as can be allotted for the De- " fence of theſe Poſſeſſions; a Company of Artillery " and a Regiment would be equally neceſſary; but as " we cannot conveniently ſpare a Regiment, and to form " a ſeparate Body for the Circars would be increaſing " our Eſtabliſhment, and conſequently Expences, which " we muſt carefully avoid—it is Agreed and Reſolved, " for the preſent, That only Six Companies of one of " the Regiments be ſtationed at *Elloor*, and that the " other Three Companies compoſe the Garriſon of *Fort* " *St. George*.

" The Circars being thus provided for, the next Con- " ſideration is, what Force to allot for the Jagueer and " Settlements in the *Carnatic*.—The Black Town, and " Garriſon of *Fort St. George*, will require, at leaſt One " Battalion of Sepoys in ſtanding Guards; and we think " Two Battalions more, beſides the Three Independant " Companies, to garriſon *Chingleput*, *Conjeveram*, *Pun-* " *damallee*, and *Tripaſſour*, is a neceſſary, and, conſider- " ing all Circumſtances of Revenue and Extent, a rea- " ſonable Force, for the Defence of the Jagueer.—The " Regiments and Artillery are fixed Corps, and muſt " be kept up, let their Deſtination be where it may; " and the Garriſon of *Cuddalore*, beſides a Company of " Invalids, cannot have leſs than Four Companies of " Sepoys.—We have lately ſeen the good Effects of " having that Place incloſed, when *Hyder* lay near with " his whole Army; and it is a Settlement that muſt not " be neglected.

" It now only remains to conſider whether any, and " what Number of European Cavalry ſhall be kept up; " but as that is a Point on which we ſhall be glad to " conſult Colonels *Smith* and *Campbell*, though in the " mean time, a Proviſion may be made in our Eſti- " mate of the Expence, and reſolve to turn over to the " Nabob his own Black Cavalry, at preſent commanded " by Major *Fitzgerald*.—The Huſſars are already " reduced; and though we had Thoughts of mounting " them again, and forming a Company under Captain " *Kirker*, had the War continued, yet as we are now leſs " anxious what becomes of the Men, and have not the " ſame immediate Service for Cavalry as we imagined " we might have—Agreed, That Captain *Kirker* be or- " dered to diſcontinue his Preparations of Accoutre- " ments; that the Men be acquainted that they are at " liberty to retire where they pleaſe, or to enter into " the Legion; and that the Horſes (lately thoſe of Cap- " tain *Aumont*'s Troops) be put into the Nabob's Re- " giment of Black Cavalry, and their Amount charged " to him.

" There is ſtill another Corps, that lays us under ſome " Embarraſſment; we mean the Legion.—We could " wiſh to diſſolve it entirely; but as many of the Men " came off from *Heyder*, under Sanction of particular " Engagements on our Part, and it would be wanting " in good Faith not to obſerve the Capitulation we " gave them, we do not ſee how we can diſpoſe of them " better, than by ſending them into the *Chicacole* Circar " to join the Coffrees, and form one Corps with them, " to be employed in the Hill Services there.—Agreed, " therefore, That this Corps be ordered to the North- " ward; but that they be firſt reviewed, and all ſuch as " are unfit for Service of Fatigue be diſcharged.

" According to the preceding Diſpoſition, there will " fall to the Company's Share to be provided for

" Artillery	5 Companies.
" Cavalry, we will ſuppoſe for the preſent,	2 Troops.
" Military	3 Regiments.
" Coffrees and Foreigners	3 Companies.
" Sepoys	8 Battalions.
" Sepoys independant	15 Companies.

" The next Point is to ſtate the Amount of our Re- " venues to ſupport the Expence of this Eſtabliſhment " of Troops, and the ſtanding and unavoidable Civil " Charges at the ſeveral Settlements; which we think " may be taken as follows:

An ESTIMATE of the REVENUES and EXPENCES of the Presidency of *Fort Saint George*, and its Dependencies:
Computed for One Year, beginning from 1st May 1769.

REVENUES.			EXPENCES.		
Fort Saint George.			*Fort Saint George.*		
Farms dependant on *Madraſs*, let for	90,080 — —		Civil Paymaſter for Diet, Salary, Charges Hoſpital, Charges Garriſon, &c. as per General Books, for One Year	58,469 — —	
Variable Revenues computed as laſt Year	75,050 — —		Committee of Works, 2,000 Pagodas, per Month	24,000 — —	
Jagheer Lands let for 324,000 Pagodas, but having been plundered cannot reaſonably be eſtimated at more than	280,000 — —		Military Charges, Two complete Regiments, 4 Companies of Artillery, 2 Troops of Horſe, Invalids and Penſioners	1,95,959 — —	
		445,130 — —	Sepoys, 3 Battalions complete, their Pay	79,380 — —	
					357,808 — —
Cuddalore.			*Cuddalore.*		
Farms and variable Revenues, as per Liſt received from thence			Civil and Military Charges, though they have lately run high, by enliſting an extraordinary Number of Sepoys, yet reducing the Garriſon to Four Companies, and its ordinary Charges, the Expence Monthly will be 2,200 Pagodas, and Annually	—	
		33,215 — —			26,400 — —
Maſulipatam.			*Maſulipatam.*		
Farms and variable Revenues, as per Liſt received from thence			Civil and Military Charges, as per Account for laſt Year	—	
		109,785 — —			41,223 — —
Four Sircars and Ganjam.			Four Sircars and Ganjam.		
Ellour, *Rajahmundry*, and *Muſtaphanagur* Revenue for this Year	300,000 — —		One Regiment of Europeans	40,000 — —	
Chicacole and *Caſſimcotah* Diſtricts	180,000 — —		One Company of Artillery and Invalids	13,500 — —	
Expence of Two Battalions of Sepoys, and 200 Europeans Annually received from the Renters *Huſſain Ali* and *Jogue*, eſtimated at 6,000 Pagodas Monthly	72,000 — —		Foreign Party, 200 Men and Officers, with the Coffrees	12,000 — —	
Etcheapour Diſtrict was let to *Acajee* for Three Years, at above a Lack of Pagodas Annually, but ſuppoſe it produces	75,000 — —		Five Battalions of Sepoys	135,000 — —	
		627,000 — —	Charges Hoſpital, and Garriſon Repairs	20,000 — —	
			Occaſional Batta, Bullocks, and Stores	18,000 — —	
			Peiſcaſh to the Soubah, 2 Lacks of Rupees Annually, at 350 P%	57,143 — —	
			Ganjam Civil Charges Monthly 1,300 Pagodas	15,600 — —	
					311,243 — —

REVENUES.

Bandarmalanka.

Farms as per laſt Year		3,636 — —
Vizagapatam.		
Farms as per laſt Year		4,273 — —
Pagodas		1,223,033 — —

EXPENCES.

Bandarmalanka and *Ingeram.*

Factory Charges as per laſt Year			
	Bandarma.	2,100 — —	
	Ingeram	1,400 — —	
			3,500 — —
Vizagapatam.			
Civil and Military Charges, as per Accounts laſt Year			10,400 — —
			750,574 — —
Intereſt of Bonds outſtanding, which muſt be Annually diſcharged, the Principal now ſtands at 690 Pagodas, at 8 per Cent. per Annum			55,255 — —
Gratuity allowed Annually to the Military and Civil Servants out of the Territorial Revenues			60,000 — —
Incidental Charges of Batta and Garriſons in the Circars, where ſome Troops will always be in the Field, and Charges of Garriſon in *Chicacole*, not before provided for, may be eſtimated Annually at			150,000 — —
			1,015,829 — —
Balance to be applied towards paying off Part of the Company's Bond Debts			207,204 — —
		Pagodas	1,223,033 — —

By the foregoing Statement it appears, that if the Countries remain undiſturbed, and the Revenues are regularly collected, we ſhall have a ſufficient Income in the Courſe of the Year to defray our Expences, and moreover to diſcharge about Two Lacks of Pagodas of the Seven which have been borrowed in the Courſe of the War; but as theſe Revenues are ſo far precarious as to depend on the Country's being undiſturbed, there is great room for Apprehenſions that we ſhall not enjoy that State of Tranquillity on which our Reſources ſo much depend, but which however we ſhall ſtudy with the utmoſt Caution to maintain.

We obſerve before, that we had 19 Battalions of Sepoys on Foot, beſides Independant Companies; we have now provided for 8 Battalions and 15 Companies; there ſtill remain 11 Battalions; and though we might reduce them to 10 Battalions, yet we regard that Number as the leaſt that ought to be kept up for the Defence of the *Carnatic*; and ſo many were heretofore allotted for that Purpoſe by the Approbation of our honourable Maſters, as well as the Nabob.

But as we have not within ourſelves the Means of ſubſiſting theſe Sepoys, and as it is abſolutely requiſite that their Monthly Pay ſhould be provided for and aſcertained without any Deficiency;

Agreed, That the Preſident, Mr. *Du Pré*, and Mr. *Call*, be deſired to enter into a further Explanation with the Nabob on this Subject; to lay before him the State of our Revenues and Expences, and to obtain from him a poſitive Anſwer to the Preſident's Letter of the 17th, and an Agreement to pay a certain Sum, within the Space of One Year from 1ſt May, not only ſufficient to defray the Expences of the Sepoys and Garriſons to be kept on his Account, but alſo ſomething towards the Diſcharge of his Debt.

And that no longer Time may be delayed in reducing the Field Charges; It is Reſolved, That the Army under Colonel *Smith*, and the Detachment under Lieutenant Colonel *Lang*, ſhall be ordered to the following Deſtinations:

1ſt Regiment, and a conſiderable Part of the 3d (to be incorporated into the 1ſt) with a Detachment of Artillery, and the 8th Battalion of Sepoys, to *Trichinopoly*.

The reſt of the 3d Regiment to *Madraſs*, with the 13th Battalion of Sepoys (being chiefly Northern Men) to go to the Circars.

The European Cavalry, with the Regiment of Black Horſe, and the 1ſt and 3d Battalions of Sepoys, to *Conjeveram*.

The 2d Regiment, with a Company of Artillery, the 5th, 6th, 14th, and 16th Battalions of Sepoys, to *Vellour*.

All the Draught and Carriage Bullocks, the Coolies, and extraordinary Attendants, to be diſcharged, and Batta to ceaſe at the End of April.

The Field Pieces and Tumbrils of Colonel *Smith*'s Army to be ordered to *Madraſs*, to be ſurveyed, and reported as to their State, by Lieutenant Colonel *Butler*, and the principal Artillery Officers.

AMOUNT of the Pay of Twelve Battalions of Sepoys, to be attached to the Two Regiments of Infantry.

Six Battalions to each Regiment, and One Battalion to conſiſt as follows:

One Battalion.		Six Battalions.		Pay per Annum.
1	Captain	6	Captains	£. 1,423 10 —
5	Lieutenants	30	Lieutenants	3,832 10 —
5	Enſigns	30	Enſigns	2,737 10 —
11	—	66	—	
10	Serjeants	60	Serjeants	1,825 — —
—		126	—	
21				£. 9,818 10 —
1	Commandant	6	Commandants	921 12 —
10	Subedars	60	Subedars	4,896 — —
20	Jemidars	120	Jemidars	2,880 — —
31	—	186	—	
60	Havildars	360	Havildars	5,184 — —
60	Naigues	360	Naigues	4,104 — —
10	Colourmen	60	Colourmen	522 — —
10	Tom Toms	60	Tom Toms	522 — —
860	Sepoys	5,160	Sepoys	44,892 — —
1,000	—	6,000	—	
1,052		6,312	Six Battalions	£. 73,740 2 —
		6,312	Six more	73,740 2 —
		12,624	Total 12 Battalions	£. 147,480 4 —

ABSTRACT.

1 Regiment of Infantry	£. 31,732 8 4
6 Battalions of Sepoys	73,740 2 —
One Brigade	£. 105,472 10 4
One D°	105,178 15 4
Total 2 Brigades	£. 210,651 5 8

"That

" That the preſent Eſtabliſhment of European Ca-
" valry, of One hundred Non-commiſſion Officers and
" Private, be divided into Two Troops of Fifty Men
" each, with a Captain, a Lieutenant, a Cornet, and
" Quarter-maſter, to each Troop."

Extracts of the General Letter to *Fort Saint George*, dated 3d January 1770.

Par. 22. " That the Infantry, on the *Madraſs* Eſta-
" bliſhment, do conſiſt of Two Brigades, and each Bri-
" gade of One Regiment of Two Battalions of European
" Infantry, and Six Battalions of Sepoys.

23. " The Four Battalions of Europeans are to con-
" ſiſt, in the whole, of the Commiſſion and Non-com-
" miſſion Officers and Private, of 2,468 Men, excluſive
" of the Field Officers; and the Twelve Battalions of
" Sepoys, including Commiſſion and Non-commiſſion
" European, and Black Officers, of 12,624 Men.

24. " That each Battalion of Infantry do conſiſt of
" One Grenadier Company and Eight Battalion Com-
" panies.

" The Grenadier Company of each Battalion be
" formed of

1 Captain
4 Lieutenants
5—
5 Serjeants
5 Corporals
3 Drummers
87 Private
100—

And each of the Battalion Companies of

1 Captain
1 Lieutenant
2 Enſigns
4—
4 Serjeants
4 Corporals
50 Private
58—

That the Field Officers to each of the Two Regi-
ments be

1 Colonel
2 Lieutenant Colonels
2 Majors
5—

That each of the Twelve Battalions of Sepoys, Six
whereof are to be attached to each of the above-men-
tioned Brigades of Infantry, ſhall conſiſt of

1 Captain
5 Lieutenants
5 Enſigns
11 —

10 Serjeants
10 —
—
21

4 Commandant
10 Subedars
20 Jemidars
31 —

60 Havildars
60 Naigues
10 Cofourmen
10 Tom Toms
860 Sepoys
1 C——
1,052

Par. 27. " It being of great Moment that our Troops,
" eſpecially the Sepoys, ſhould be commanded by able
" Officers, ſuch as have had Experience of the laſt War,
" and been diſtinguiſhed for their Services, and bring
" with them the ſtrongeſt Teſtimonials of good Con-
" duct from the Commanding Officers of the Regiments
" wherein they have ſerved; and as we are apprehenſive
" that our Service muſt have ſuffered in the Loſs of
" many Officers, and may be further weakened in Num-
" bers from various other Circumſtances; to provide for
" theſe Caſualties, and to give the Eſtabliſhment of
" Sepoys a ſufficient Number of capable and experi-
" enced Officers, we have entertained the Officers here-
" after mentioned, on the Terms ſpecified in the 73d
" Paragraph of our Letter to the ſeparate Department,
" dated 25th March 1768, to which they have reſpec-
" tively declared their Conſent, previous to their having
" taken the Oath of Fidelity to the Company.

28. " But before we proceed to adviſe the Nomina-
" tion of thoſe Officers, we are led to obſerve with the
" greateſt Concern, from the rapid Progreſs made by
" *Hyder Ally* in the Recovery of his Dominions, That
" nothing leſs than a Panic could have ſeized the Gar-
" riſons of thoſe Forts, which were ſurrendered to the
" Enemy without firing a Gun, or making ſuch a De-
" fence as would have retarded the Enemy in their
" March till our Troops could come to their Relief. It
" is a Matter of ſtill greater Moment, and fills us with
" deeper Concern, to remark that the Sepoys, hitherto
" faithful, and remarkable for their Attachment, have
" been in ſome Inſtances infected with Treachery, and
" have cut off their European Officers. Examples of ſo
" dangerous Tendency, and ſubverſive of all Govern-
" ment, muſt be immediately guarded againſt, by the
" beſt and moſt effectual Means that can poſſibly be de-
" viſed: This has induced us to put the Charge of every
" Company of Sepoys under an European Officer, and
" which gives Occaſion to the Increaſe of Number of
" Officers upon the Eſtabliſhment.—From the known
" Advantages of this Meaſure in *Bengal*, we are per-
" ſuaded it will be attended with the like ſalutary Effects
" on your Sepoys; for by ſecuring their Fidelity and
" Attachment to us, the Safety of our Poſſeſſions muſt
" ultimately depend."

Extract of the Separate Letter from *Fort Saint George*, dated 29th September 1770.

Par. 8. " In purſuance of your Orders, of the 3d Ja-
" nuary laſt, we took under Conſideration the forming
" the Eſtabliſhment of the Troops on this Coaſt agree-
" able thereto. It is with great Concern we acquaint
" you, that we find ourſelves much at a Loſs in aſcer-
" taining your preciſe Meaning, with regard to the Se-
" poy Eſtabliſhment. The incloſed Copy of our Minutes
" of the 9th July fully explain to your Honours the Dif-
" ficulties which occurred, and to which we beg leave
" to refer.

9. " General *Coote*, in conſequence of our Applica-
" tion to him, as mentioned in the ſaid Minutes, in-
" formed us, that he underſtood the Twelve Battalions
" ordered to be kept up were to be at the ſole Expence
" of the Company, and that Twelve Battalions of Sepoys
" were very inſufficient for the Protection of the *Carna-*
" *tic*, and that Six Battalions were very inadequate to
" the Service of the Circars; but as it would be impoſ-
" ſible for the Company to ſupport ſuch an Expence, it
" became neceſſary to apply to the Nabob, to know
" what Number of thoſe, to be kept up for the Service
" of the *Carnatic*, he would conſent ſhould be charged
" to his Account. This Matter was referred to the Se-
" lect Committee to ſettle with him, who will acquaint
" your Honours with the Proceedings therein: The Re-
" ports of General *Coote*, on the Subject of the Eſta-
" bliſhment, with our Remarks thereon, come Numbers
" in the Packet."

Extract from the Minutes of Conſultation of 9th July 1770.

" Conſiderations ariſing from the Orders received " from the honourable Court of Directors, re- " ſpecting their Military Eſtabliſhment un- " der this Preſidency, dated the 3d January " 1770.

Par. 21. " They inform us, That they have taken " under their moſt mature Conſideration the important " Point of ſettling their Military Eſtabliſhments upon a " reſpectable Footing; have thereupon taken the Ad- " vice of Lord *Clive*, Major General *Lawrence*, and " Major General *Coote*, and they ordered that it ſhall " conſiſt, at this Preſidency, of Two Regiments of Eu- " ropean Infantry, and Twelve Battalions of Sepoys, " which Twelve Battalions, including the Commiſſion " and Non-commiſſion European and Black Officers, " ſhall conſiſt of 12,624 Men.

" It is not propoſed here to make any Remarks on " thoſe Parts of the Orders which are clear.

" With reſpect to the Two Regiments of European " Infantry, no Difficulty occurs; the Intention is plain: " Not ſo with reſpect to the Sepoys; taking the In- " tention of the Order ſimply as it ſtands, the obvious " and natural Conſtruction of the Terms " Our Mili- " tary Eſtabliſhment" would be, that Eſtabliſhment " which is to be entertained and paid by the Company, " on their own Account. Beſides that Eſtabliſhment, " the Nabob conſented, in the Year 1765, that Ten " Battalions of Sepoys ſhould be entertained on his Ac- " count, but that they ſhould be under the Orders of " the Company, and be commanded by European Offi- " cers, and that their Pay ſhould be advanced by the " Company, and carried to the Debit of his Account; " the Court of Directors adopted the Plan, and gave " very particular Directions for carrying the ſame into " Execution, in their Commands of the 19th February " 1766, Paragraph 32 to 36.

" As many of the Gentlemen who were in the Direc- " tion, and of the Committee of Correſpondence, at " the Time the Eſtabliſhment of Ten Battalions of Se- " poys, for the Nabob's Account, was agreed to and " ordered, were alſo in the Direction, and of the ſame " Committee, when the Orders now under Conſidera- " tion were given; we cannot therefore have any good " Grounds to ſuppoſe, that it could poſſibly be forgot- " ten, that ſuch an Eſtabliſhment exiſted ſeparately " from the Company's own Eſtabliſhment; more eſpe- " cially as this Eſtabliſhment is very particularly treated " of in the 24th Paragraph of our General Letter from " the Military Department, by the *Thames*, dated 27th " June 1769; and in the Conſultations therein particu- " larly referred to, of the 25th April and 15th May " 1769; in the firſt of which an Eſtabliſhment for " the Company's Poſſeſſions is propoſed ſeparately and " diſtinctly from the Ten Battalions of Sepoys for the " Service of the *Carnatic*; and it appears thereby that " the Number of Sepoys propoſed, on the Company's " Account, amounted to Eight Battalions; and 15 In- " dependant Companies, equal to Nine Battalions and " an Half, for the Service of the Jaghire, the Circars, " and all other the Company's Poſſeſſions, and Ten " Battalions of Sepoys, as a ſeparate Corps, on the Na- " bob's Account, as formerly. — And in our ſeparate " General Letter to the Court of Directors, of the ſame " Date, Paragraphs 5 and 12, the Nabob's Sentiments, " in reſpect to theſe Battalions, are fully and clearly " explained, and the Orders of the Court of Directors " thereon are very particularly requeſted: As thoſe " Advices therefore, ſo lately received before the Date " of their Orders now before us, ſtate our Ideas of the " Two Eſtabliſhments as ſeparate and diſtinct, and the " Orders now under Conſideration ſpeak only of the " Company's Military Eſtabliſhment, we can have no " Cauſe to ſuppoſe from theſe Orders, that they were " meant to include the Nabob's Eſtabliſhment alſo. In " ſupport of this Opinion, further Reaſons occur: It " is ſtated before, that we propoſed in our ſaid Advices " 9½ Battalions of Sepoys, as a Number indiſpenſably " neceſſary—the Company in their Orders ſay, they " mean to ſettle their Military Eſtabliſhment on a re- " ſpectable Footing; the Concluſion from thence is na- " tural, that they meant not to decreaſe the Number " we had propoſed; but if the Nabob's Ten Battalions " be meant to be included in the Eſtabliſhment ordered, " of Twelve Battalions, the Company's own proper Eſta- " bliſhment will be only Two Battalions and Five Com- " panies, inſtead of Nine Battalions and Five Indepen- " dant Companies. Further, if we judge of the Num- " ber of Troops intended to be kept on foot, by the " Number of Captains appointed from Europe,* we " ſhould then conclude, that the Twelve Battalions of " Sepoys expreſsly ordered, are excluſive of the Nabob's " Ten Battalions; for ſuppoſing the whole Twenty- " two Battalions to be entertained, and officered as " directed, there will ſtill remain Eight ſupernumerary " Captains, ſuppoſing 22 to arrive from Europe: If " therefore we were to form our Judgment upon the " Orders, as expreſſed in the Company's ſaid Letter by " the *Bridgewater*, dated 3d January 1770, we ſhould " conclude the Eſtabliſhment of Twelve Battalions of " Sepoys to be excluſive of the Ten Battalions of the " Nabob's Sepoys, and in that Caſe the whole Body of " Sepoys under the Command of this Preſidency will be " Twenty-two Battalions; and ſuppoſing them all upon " the ſame Footing as the Twelve, will conſiſt of 23,144 " Men, European and Black Officers, Commiſſion- " ed and Non-commiſſioned included, the whole Num- " ber of Sepoys now in Pay, as well for the Com- " pany's as Nabob's Account, amounting together to " 16,600; ſo that the whole Increaſe upon this Plan, " will be 6,540 Men; and as the Eſtabliſhment of the " Twelve Battalions amounts to 12,624 Men, and out of " the preſent Number entertained, the Company pay " on their own Account 8,890 Men, the Increaſe of " Eſtabliſhment, at the Company's Charge, will be " 3734 Men.

" But ſuppoſing this not to have been the Intention, " whatever the Letter may expreſs, but on the contrary, " that the Company meant to include the Nabob's Ten " Battalions in the Eſtabliſhment ordered, of Twelve Bat- " talions; then, inſtead of putting their Military on a " reſpectable Footing, as they expreſs, the Numbers " that we deem, and repreſented to them as indiſpen- " ſably neceſſary, and which are now kept in Pay, will " be reduced by 3,976 Men; *viz.*

" Sepoys now in Pay	— —	16,600
" Twelve Battalions upon the new Eſtabliſhment		12,624
Reduction	—	3,976

" Such an Eſtabliſhment is not reconcileable to any " Idea that can poſſibly be formed, upon the leaſt Con- " ſideration of the Circumſtances of this Preſidency; " for as the Nabob's Ten Battalions are ſolely for the " Service of the *Carnatic*, there would remain only Two " Battalions for the Service of *Madraſs*, *Cuddalore*, the " Jaghire, *Mazulipatam*, and all the Circars; but the

* *N. B.* We have no Liſt from the Company of the Captains appointed; but General *Coote* informs us, that 22 are intended for this Eſtabliſhment of Infantry and Sepoys.

" Circars alone require at leaſt Six Battalions, to ſay " nothing of *Madraſs*, the Jaghire, &c. As the Con- " cluſion therefore muſt neceſſarily follow, That this " could not have been the Intention unleſs it were in- " tended at the ſame Time to abandon the Circars, it is " needleſs to ſay more on this Plan, than that it ſeems " to have no Foundation.

" There remains a third Mode, which is ſuggeſted, " but has no Foundation either in the Spirit or Letter " of the Company's Orders. It is this, that the Twelve " Battalions of Sepoys ordered may have been the Eſta- " bliſhment intended for *Madraſs*, the Jaghire, and the " *Carnatic* only: That the Nabob's Ten Battalions are " included therein; and that the Circar Eſtabliſhment " of Sepoys is conſidered as a diſtinct Subject, and left, " as to the Number of Battalions, upon the preſent " Footing: In that Caſe the Eſtabliſhment would ſtand " thus, ſuppoſing the Six Circar Battalions to be mo- " delled agreeably to the Regulations for the Twelve " *Carnatic* Battalions; *viz.*

		Men.
" 6 Circar Battalions	—	6,312
" 2 Jaghire Battalions	—	2,104
" To be paid on the Company's Account	—	8,416
" 10 Battalions for the *Carnatic* to be paid on the Nabob's Account	-	10,520
" 18 Battalions of Sepoys	—	18,936 Men.

" It has been before ſtated, that the Company now " pay, out of the whole Number kept up at this Time, " for all Parts, 8,890, and the Nabob 7,710; ſo that " upon the above Plan, the Company's Number will " be reduced 474 Men, and the Nabob's will be in- " creaſed 2,810, and the Increaſe upon the whole will " be 2,336 Men; but, as is above obſerved, this does not " anſwer to the Terms of the Orders; for as the Circars " are as much a Part of this Preſidency as the Jaghire, " the Company, in ſpeaking of their Military Eſta- " bliſhment for this Preſidency, include, in that Expreſ- " ſion, the Circars alſo. The Board therefore finding " no Clue, by reaſoning on the Subject, to lead them " out of the Labyrinth, and as the Court of Directors " have been pleaſed to inform us that the Plan of the " Eſtabliſhment they have ordered was formed by and " with the Advice and Aſſiſtance of Lord *Clive*, Major " General *Lawrence*, and Major General *Coote*, the " Board requeſt the Favour of General *Coote* to give " them what Lights and Information he can, in reſpect " to the Company's Intentions."

Extract from the Minutes of Conſultation of 16th July 1770, containing General *Coote*'s Opinion regarding the Eſtabliſhment; with the Remarks of the Board in conſequence.

" The Board having at their laſt Conſultation requeſted " my Opinion, regarding the Orders of the honourable " Court of Directors, in their Letter of 3d January 1770, " reſpecting the Military Eſtabliſhment of this Preſi- " dency; I now give that Opinion with the more Con- " fidence, as I had the Honour of being one of the " three General Officers called upon by the Court of " Directors to take into Conſideration the State of their " Forces in *India*, and to form ſuch a Military Syſtem, " as might preſerve their extenſive Poſſeſſions in this " Part of the World.

" In the Report which General *Lawrence*, Lord *Clive*, " and I, gave in to the Court of Directors, we formed " this Eſtabliſhment ſimilar to that of *Bengal*, which " conſiſted of Three Regiments of Europeans, of Two " Battalions to each Regiment; ſo that the whole of " Europeans was,

"	3 Colonels
"	6 Lieutenant Colonels
"	6 Majors
"	54 Captains
"	120 Lieutenants
"	42 Enſigns
"	228 Serjeants
"	228 Corporals
"	120 Drummers
"	2,820 Private Men

" To each Regiment we added 6 Battalions of Sepoys, " making 18 Battalions; the whole of Sepoys being,

"	3 Lieutenant Colonels
"	3 Majors
"	180 Other European Officers
"	180 European Serjeants
"	18 Black Commandants.
"	180 Subedars
"	540 Jemidars
"	180 Colour Bearers
"	36 Trumpeters
"	540 Tom Toms
"	720 Havildars
"	720 Naiks
"	12,600 Sepoys

" This Body of Troops, with the Aſſiſtance of the " Nabob, we thought might be ſufficient to protect our " Poſſeſſions here; we certainly did ſuppoſe that they " were to be maintained at the Expence of the Com- " pany; and, till within theſe few Days, I declare I did " not know that the Nabob paid any of the Sepoys " which were returned as the Company's, and which " Returns were the only Guide the Military Committee " had to go by.

" After it was thought neceſſary to reduce our Plan " more than One-third (and which, I hope, may not " be productive of thoſe Inconveniencies that I greatly " fear may attend the Reduction) the ſame Ideas re- " mained with me that I had entertained before, with " regard to the Payment of them; and I cannot ſuppoſe " but that the Intentions of the honourable Directors " coincided with thoſe Ideas.

" From the foregoing Opinion, it appears, that the " Committee of General Officers " formed their Plan of a Military " Eſtabliſhment, for this Preſidency, " upon the general Returns tranſ- " mitted from hence to the Court of Directors; and " we judge the Return which particularly guided them, " muſt have been that which went by the *Dutton*. Now " that Return included the Troops for the Circars, the " Nabob's Battalions whoſe Pay is advanced by the " Company, and all others which were under the Com- " mand of this Preſidency. And it appears by that " Return, that the Number, including Black Officers, " amounted to 16,952 Men, beſides the *Bengal* Detach- " ment, which was here only occaſionally. But as the " Head of the Return is in theſe Words, " General " Return of the honourable Company's Troops on the " Coaſt of *Coromandel*;" and it is no where in the Re- " turn expreſſed, whether the Pay of any of them was " at the Nabob's Charge; although, amongſt the Places " where the Troops are ſtationed, many of the Nabob's " Garriſons are mentioned, (*viz. Amboor, Gingee, Madura, " Ongole, Palmaud, Parmacoil, Palam, Cotab, Trichinopoly, " Tiagar, Trinomale, Velliore*, and *Wandewaſh*) it was " natural enough for the Military Committee, who had " not the Aid of any of our Advices, to conclude that " the whole were paid by the Company for their own " Account. We may reſt therefore clearly upon this " Point,

Obſervations of the Board in conſequence of the foregoing Opinion, delivered by General Coote.

" Point, as well from the foregoing Circumſtances as " from the Information now given by General *Coote*, " that the Committee underſtood the whole of the " Eſtabliſhment they propoſed, as they underſtood the " whole of thoſe in the Return, to be at the Company's " Charge; but at the ſame Time had not in their Idea, " that Ten Battalions were entertained beſides, upon the " Footing that we actually entertain the 10 Battalions " for the Nabob; ſo that the true Intent and Meaning " of the Committee was, that an Eſtabliſhment of Se- " poys, conſiſting of 18 Battalions, and amounting to " 15,534 Men, Black Officers included, would be a " ſufficient Eſtabliſhment for all Services of this Preſi- " dency, with the occaſional Aid of ſuch Troops as the " Nabob keeps up himſelf, which are very little to be " depended on.

" It ſeems likewiſe a natural Concluſion, that the " Court of Directors, in the Diſpatch of a Multiplicity " of Buſineſs, not attending particularly at that Time to " our Advices, proceeded on the ſame Ground; and " judging ſuch an Eſtabliſhment diſproportionate to our " Means (however neceſſary for our Safety) reduced " the Number to 12 Battalions, conſiſting of 12,372 " Men, Black Officers, or 12,624 White and Black " Officers, included: And this, General *Coote* informs " us, he thinks, was the Intent and Meaning of the " Court of Directors. Suppoſing theſe 12 Batralions to " be entertained on the Company's Account, and the " Nabob's 10 to remain as they are, the whole Force " under our Command would be; viz.

" 12 Company's Battalions, new Eſtabliſhment,	European Officers excluſive	12,372
" 10 Nabob's Battalions, old Eſtabliſhment,		6,630
		19,002.

" But if the Nabob would conſent to raiſe his Battalions " to the ſame Eſtabliſhment as the Company have " ordered for theirs, then the whole Number (as has " been before obſerved) would be, European Officers " included - - - - - - 23,144.

" But it is plain from all that has been ſaid, that nei- " ther the Military Committee, nor the Court of Direc- " tors, had the above Plan and Syſtem in view; that is " to ſay, either the 19,002, or the 23,144 Men, ſince " the Committee for the whole propoſed 15,534 Men, " and the Court of Directors order 12,372 as the Force " on which we are to depend, both of them leſs than the " Forces we have now actually on foot, though the Ex- " pence to the Company would be greater.

" Since then the Orders, conſidered as relative to the " Force, and as relative to the Expence, conſidered as " intended for the whole *Carnatic* and Circars, or for " the Company's Poſſeſſions only, are not reconcileable " to any Chain of Reaſoning, nor ſufficiently explicit to " guide us, but on the contrary involve us in Doubt and " inextricable Perplexity; it remains only, charged as " we are with the Intereſts of the Company on the Coaſt, " which, rightly conſidered, are the Intereſts of the " Nation, that, before we come to any determinate " Reſolution, we conſider the State of Affairs, the Ser- " vice to be performed, the Eſtabliſhment neceſſary for " that Service, and the Means of ſupporting it; and that " we may have all the Benefit of General *Coote*'s Aſſiſt- " ance, the Board requeſt that he will firſt peruſe ſuch " of our late Proceedings, and thoſe of the Select Com- " mittee, as may lead him to a thorough Knowledge of " our Circumſtances, promiſing him every Aſſiſtance " therein that he ſhall deſire: That done, the Board in " the next place requeſt his Opinion of the Eſtabliſh- " ment that ſhall appear to him abſolutely neceſſary: " The Nabob muſt then be applied to, that we may be " certified of the Part he will bear, and Calculates ſhall " be formed of the Means of ſupporting the Charges of " the reſt, as well as the neceſſary Advances for the " Nabob's Part."

Extract from the Minutes of Conſultation of the 30th July 1770, containing the further Sentiments of General *Coote*, on the Subject of the Eſtabliſhment, with Remarks thereon.

" Purſuant to the Board's Requeſt, contained in the " Minutes of the 26th Inſtant, General *Coote* now deli- " vers in his Sentiments, with reſpect to the Eſtabliſh- " ment and Diſpoſition of the Troops on the Coaſt, as " follow:

" General *Coote* having received from Brigadier Ge- " neral *Smith*, a Statement of the Troops on the Coaſt of " *Coromandel*, and of ſuch other Matters, relative to the " Eſtabliſhment, as he deſired to be informed of; and " having duly weighed and conſidered the ſame, is of " Opinion, That while our Forces on this Coaſt conti- " nue divided in the Manner they now are, the Sepoys " Corps ſeparated in different Parts of the *Carnatic*, and " the Battalions in general under no Regulation but " thoſe of their Captains, it will be utterly impoſſible " for the Troops to practiſe a regular uniform Syſtem of " Exerciſe and Diſcipline, ſuch as ought to be purſued " in order to make them fit for actual Service.—That " whenever there ſhall be Occaſion to aſſemble the " Battalions (each of them, in all Probability, having " been uſed to a particular Mode of Diſcipline) the " whole muſt be new modelled 'ere they can act toge- " ther; this will not only occaſion Delays, and require " Time, when perhaps there may not be any to ſpare, " but may alſo be attended with many bad Conſequences " to the Service.

" General *Coote*, and Brigadier General *Smith*, are " therefore firmly of Opinion, that One Regiment and " Six Battalions of Sepoys, formed on the new Eſta- " bliſhment, and equipped with Field Equipage, ſhould " be drawn together, and ſtationed in a centrical Poſition. " Theſe Troops, when aſſembled, may receive all the " Advantages that can be derived from Diſcipline. The " Officers and Men will be thoroughly acquainted with " every Branch of their Duty, and compoſe a formidable " and ſteady Body of Troops, to enter on actual Service " at the ſhorteſt Notice.

" The Utility of immediately carrying this Meaſure " into Execution muſt (it is hoped) appear ſo evident, " that the Board will chearfully acquieſce therein.

" When ſuch a Body is collected, diſciplined, and " kept conſtantly together, the Garriſons, of courſe, will " be made leſs conſiderable, as the Brigade before men- " tioned is ſuppoſed to be prepared, and ready to march " on all Occaſions, wherever their Preſence may be " neceſſary. But as no Reſolution is yet taken, what " Number of Sepoys are to be kept on this Eſtabliſh- " ment, or whether his Excellency may be inclined to " augment the Number of our Battalions at preſent in " his Pay, it is impoſſible for us to give our ultimate " Sentiments till theſe Points are ſettled.

" If the Nabob's Territories from *Cape Comorin* to " the *Palanaud*, a Tract of Country not leſs than 700 " Miles, is to be protected, and we are to conſider the " Two Regiments, of Two Battalions each, and the 12 " Battalions, of 1,000 Sepoys each, as the whole Force " to be kept on foot South of the *Kiſtnah*, Brigadier " General *Smith* is of Opinion, it is by no Means ſuf- " ficient; which the Sketch annexed will more clearly " demonſtrate.

" To form the 1ſt Brigade,

" Two Battalions of European Infantry, of 500 Men " each; Six 6 Pounders, Two Howitzers, and the Six " Battalions of Sepoys after mentioned.

" Sepoys.

" 1ſt Battalion, Captain *Hopkins*.
" 2d D° Captain *Harper*.
" 5th D° Captain *Baillie*.

" 6th

" 6th Battalion, Captain *Cosby*.
" 8th D° Captain *Cook*.
" 13th D° Captain *Bruce*.

" To form the 2d Brigade.

" 2 Battalions of European Infantry.
" 6 D° Sepoys; viz.
" 4th Battalion, Captain *Powery*.
" 7th D° Captain *Cowper*.
" 9th D° Captain *Brown*.
" 10th D° Captain *Nixon*.
" 11th D° Captain *Evans*.
" 12th D° Captain *Fletcher*.

" The two Brigades once formed, one of them ſhould " be kept in Cantonment, at all Times prepared for Ser- " vice; the other to garriſon *Fort Saint George*, *Vellour*, " *Trichinopoly*, the *Madura* and *Tinnevelly* Countries, " &c. and to do that Duty alternately. If this Plan ſhall " take place, the 3d Jaghire Battalion (it is ſuppoſed) " will be reduced, and incorporated with the others as " far as they go."

" The Northern Eſtabliſhment is at preſent compoſed " of Six Companies of the 3d Regiment of Europeans, " and One Company of Artillery, both amounting to " about 700 Europeans; and Six Battalions of Sepoys, " with the Foreign Legion, conſiſting of 200 Coffrees, " Topaſſes, and French; a Force very inadequate to " the Country they have to cover, and to keep in Check " a Neighbourhood by no Means diſpoſed to conſider " us as Friends; and in whom there is not the leaſt " Confidence to be placed. If the Board will only be " pleaſed to refer to the Returns, and obſerve how the " Force in the Circars is diſtributed, they will imme- " diately perceive, that an active Body of Troops enter- " ing that Country might over-run the greateſt Part (if " not the whole) before our Detachments could be " drawn together, or any Diſpoſition made to ſtop an " Enemy's Progreſs. No Diminution of the Troops in " the Circars can therefore poſſibly be made; but, on " the contrary, ought rather to be increaſed, if we mean " to preſerve them.

" *N. B.* One Brigade is ſo far from being ſufficient to " garriſon the ſeveral Forts in the *Carnatic*, that at leaſt " it will require, to garriſon *Fort Saint George*, excluſive " of Artillery and European Infantry,

	2 Battalions of Sepoys.
" *Velour* and *Amboor*	1 Battalion
" *Madura* and *Palemcotah*	2 D°
" *Trichinopoly*	2 D°
	7 Battalions of Sepoys.

" The Board acquieſce to the Propoſal of General " *Coote*, with regard to the Diſpoſition of the Troops " recommended by him; and are fully ſenſible how " inadequate the Force now in the Circars is to the " very great Extent of them. An exact Statement of " our Reſources, and of the Expence attending the " Eſtabliſhment ordered by the Court of Directors, " with our other current Charges, is nearly completed; " by which it appears that our Diſburſements, deducted " from the Receipts, will leave but a ſmall Sum for the " Inveſtments and Remittances to *China*, even in Time " of Peace, and of courſe, that in Time of War our " probable Reſources in *India* will fall ſhort of our " Expences.

" We cannot therefore form any Reſolution as to the " Number of Sepoys to be kept up, until the Nabob " acquaints us what Part of them he will conſent ſhall " be carried to his Account: It is therefore agreed, " That the Select Committee be deſired to lay before " him a Statement of the Eſtabliſhment propoſed, and " to requeſt he will inform them what Number of Se- " poys he is willing ſhould be paid, officered, and diſ- " ciplined, by the Company on his Account."

Extract of the Company's ſeparate Letter to *Fort Saint George*, dated 27th November 1771.

Par. 2. " We have duly conſidered the whole of your " Advices reſpecting the Eſtabliſhment of Sepoys, and " agree with you, that Twelve Battalions are neceſſary " for the Defence of the *Carnatic*, and Six Battalions for " the Protection of the Circars. We are ſenſible how " inadequate our Revenues are to the Expence of ſuch " an Eſtabliſhment; and we are greatly ſurprized that " the Nabob ſhould ever have declared that he has no " Need of Sepoys. The ſame Reaſons which induced " him to requeſt that no Reduction might be made in " the 10,000 Sepoys which were officered, diſciplined, " and paid by the Company on his Account, are ſtill in " full Force; and as the Behaviour of the Troops thus " diſciplined was very ſatisfactory during the late War, " whilſt thoſe who were under the Nabob's immediate " Management more than once laid down their Arms " for want of Pay; as we can ſee no good Cauſe why " the Nabob ſhould now deſire 3,000 of the ſaid 10,000 " Sepoys to be rendered uſeleſs (as they will certainly " be if his Requeſt be complied with) we cannot con- " ſent, at this Juncture, ſo materially to weaken that " Force, which we think it abſolutely neceſſary ſhould " be kept up for the Protection of the Nabob and his " Country.

3. " You will therefore impart to the Nabob our " Sentiments as above-mentioned, and alſo inform him, " that it is with a View to his real Intereſt, that we di- " rect you to continue the Eſtabliſhment of Sepoys paid " by him, upon the ſame Footing it was when the War " broke out with *Hyder Ally*. And on a Suppoſition " that the Nabob ſhould ſtill refuſe his Conſent, which " we hope will not happen, you are nevertheleſs to " carry the whole Expence of 10,000 Sepoys to his De- " bit, until you have our Orders for reforming the ſaid " Eſtabliſhment.

4. " We have told you, in our Letter of the 17th " March 1769, That as the Defence of the *Carnatic* reſts " principally on the Company, the Nabob ought to ac- " quieſce in our Opinion reſpecting the Number and " Diſcipline of his Troops; and we do not think that " the Nabob's Circumſtances have varied ſo much, ſince " we wrote that Letter, as to render it neceſſary for us " to deviate from the Maxims therein contained.

5. " You will obſerve it is our Meaning, that the " 10,000 Sepoys ſhould include the whole Number " which you are to carry to the Nabob's Account; and " conſequently the Two Companies ſtationed at *Perma-* " *coil* and *Niagar* muſt be conſidered as a Part of the " ſaid Eſtabliſhment.

6. " Upon this Plan the Sepoy Eſtabliſhment will be " as follows, viz.

	Men.
" For ſtanding Guards at the Pre- " ſidency and the Jaghire, 2 " Battalions	2,104
" *Carnatic* 10 D°	10,520
" Circars 6 D°	6,312
Total	18,936.

7. " We obſerve, that in your Eſtimate a greater " Number than Two Battalions is allotted for ſtanding " Guards and Jaghire Garriſons; but as it ſeems evident " that ſuch Eſtimate was formed on a Suppoſition that " only Seven Battalions were to be under your Orders " on the Nabob's Account, we cannot but be of Opi- " nion, that the proper Diſpoſition of Three more Batta- " lions in the *Carnatic* Garriſons, will render the Safety " of our Jaghire Lands greater than would have been the " Caſe with Fifteen additional Companies in our im- " mediate Territories, and a Diminution of near 3,000 " Men in thoſe of the Nabob."

And Your Committee called for an Account of the Numbers of the ſeveral Servants appointed by the *Eaſt India* Company, for their ſeveral Settlements in *India*, ſince the Year 1763; and the ſame is as follows; viz.

An

An ACCOUNT of the Numbers of the ſeveral Servants, both Civil and Military, appointed by the *Eaſt India* Company, in the following Years, for their ſeveral Settlements in *India*; diſtinguiſhing thoſe by Name that are above the Rank of Writers, or Captains in the Army; and alſo diſtinguiſhing ſuch as were permitted to return to their former Stations.

1763.

FORT SAINT GEORGE.

7	Writers appointed	
1	Civil Architect, and Aſſiſtant Engineer appointed	
3	Captains Infantry	D°
2	Lieutenants	D°
13		

BENGAL.

14	Writers appointed	
3	Counſellors returning	Meſſrs *Sumner*, *Sykes*, and *Playdell*.
1	Preſident and Commander in Chief	Lord *Clive*.
1	Chief Engineer and Captain of Artillery,	*Fleming Martin*, Eſq.
1	Practitioner Engineer	
8	Captains of Infantry	
1	D° Artillery	
1	Firſt Lieutenant	D°
2	Lieutenant Fireworkers	D°
6	Lieutenants of Infantry	
7	Enſigns	D°
1	Colonel	D° *Richard Smith*, Eſq.
2	Majors	D° Sir *Robert Fletcher* and *Joſeph Peach*, Eſq.
1	Captain and Field Engineer	
1	Aid du Camp to Lord *Clive*	
1	Lieutenant of Horſe	
1	Colonel Commandant of Artillery	Sir *Robert Barker*.
52		

BOMBAY.

6	Writers appointed	
1	Chief Engineer and Captain Artillery	
7		

BENCOOLEN.

5	Factors appointed	Meſſrs. *Cradock*, *Criſp*, *Rogers*, *Innis*, and *Bradney*.
5	Writers	D°
1	Chief Engineer and Captain Artillery	
1	Aſſiſtant D° and Captain Lieutenant	D°
1	Chaplain	Rev^d *Joſeph Baines*.
2	Lieutenants of Infantry.	
15		

1764.

FORT SAINT GEORGE.

15	Writers appointed	
1	Brigadier General and Commander in Chief	*John Caillaud*, Eſq.
4	Captains Infantry	
12	Lieutenants	D°
8	Enſigns	D°
1	Chaplain	Revd *John Thomas*.
41		

BENGAL.

28 Writers appointed
5 Captains Infantry
6 Lieutenants D°
6 Enſigns - D°
1 Lieutenant Fireworker

46

BOMBAY.

8 Writers appointed
1 Chaplain - - - Revd *Thomas Blomer.*
1 Writer returning
3 Lieutenants Infantry
2 Enſigns D°

15

BENCOOLEN.

13 Factors appointed - - - Meſſrs. *Wilcox, Gatward, Forbes, Steveníon, Hunter, Roſſe, Salmon, Elliott, Atkinſon, Nicholſon, Ferry, Altham,* and *Palmer.*
6 Writers D°
1 Major appointed - - *David Haldane,* Eſq.

20

1765.

FORT SAINT GEORGE.

15 Writers appointed
1 Captain Infantry returning
1 Junior Merchant D° - - Mr. *Edward Cotsford.*
1 Counſellor appointed - - *George Mackay,* Eſq.
1 Colonel Infantry - - *Joſeph Smith,* Eſq.

19

BENGAL.

24 Writers appointed
1 Factor returning - - Mr. *Samuel Bartholomew Caſe.*

25

BOMBAY.

10 Writers appointed
2 Counſellors returning - - Meſſrs. *Draper* and *More.*
1 Second Lieutenant of the Marine
1 Firſt D°
1 Chaplain - - - Revd *Edmund Heyſham.*

15

BENCOOLEN.

9 Factors appointed - - Meſſrs. *Nicholſon, Jubb, Le Breton, Brown, Merry, Roſs, Aſhburner, Robertſon,* and *Roſindell.*
5 Writers D°

14

1766.

FORT SAINT GEORGE.

15 Writers appointed
1 D° returning
1 Lieutenant Colonel Infantry returning - *David Blake,* Eſq.
1 Sub Engineer and Lieutenant appointed.

18

BENGAL.

BENGAL.

17	Writers appointed		
2	Counſellors appointed	- -	Meſſrs. *Becher* and *Alexander*.
19			

BOMBAY.

7	Writers appointed		
1	Lieutenant for the Marine		
1	Superintendant D°	- - -	*John Watſon*, Eſq.
9			

BENCOOLEN.

1	Factor returning	- - -	Mr. *John Criſp*.
1	Captain Marine		
2			

1767.

FORT SAINT GEORGE.

3	Counſellors returning	- -	Meſſrs. *Du Pré*, *Wynch*, and *Andrews*.
1	Factor	D° - -	Mr. *Thomas Hamilton*.
1	Writer	D°	
1	Senior Merchant	D° - -	*Richard Brickenden*, Eſq.
1	Captain Infantry	D°	
1	D° Artillery	D°	
1	Lieut. Colonel	D° appointed -	*James Butler*, Eſq.
6	Lieut. Fireworkers	D°	
2	Captains Infantry	D°	
17			

BENGAL.

1	Junior Merchant returning	- -	Mr. *William Majendie*.
1	Sub Accountant	- - -	Mr. *Lionel Darell*.
2	Lieutenant Colonels Infantry,	appointed	*Matthew Leſlie* and *G. Sempill*, Eſquires.
3	Majors D°	D° -	Meſſrs. *Morriſon*, *Engliſh*, and *Blair*.
10	Captains D°	D°	
18	Lieutenants D°	D°	
1	Major Artillery	D° -	*Tho' Deane Pearce*, Eſq.
2	Captains D°	D°	
13	Lieutenant Fireworkers	D°	
1	Maſter Attendant	D° -	*Henry Wedderburn*, Eſq.
1	Chief Engineer	D° -	*Archibald Campbell*, Eſq.
1	Major of Engineers	D° -	*James Lillyman*, Eſq.
54			

BOMBAY.

1	Chief Engineer appointed	- -	*Lockart Ruſſell*, Eſq.
3	Lieutenant Colonels Infantry	D° -	Meſſrs. *Brewer*, *Egerton*, and *Gordon*.
3	Majors	D° -	Meſſrs. *Cay*, *Cockburn*, and *Wood*.
3	Captains	D°	
1	D° Artillery	D°	
7	Lieutenant Fireworkers	D°	
18			

BENCOOLEN.

None.

1768.

FORT SAINT GEORGE.

18	Writers appointed		
1	Counſellor D°	- -	*Warren Haſtings*, Eſq.
1	Captain returning		
1	Lieutenant D°		

1 Enſign returning		
1 Chaplain appointed - - -		Reverend *Benjamin Salmon.*
23		

BENGAL.

33 Writers appointed		
1 Factor returning - - -		Mr. *Jacob Rider.*
2 Lieutenant Colonels D° - -		Meſſrs. *Champion* and *Winwod.*
3 Captains appointed		
1 D° returning		
1 Practitioner Engineer appointed		
1 Chaplain D° - -		Reverend *John Pennington.*
1 Lieutenant returning		
1 Enſign D°		
44		

BOMBAY.

12 Writers appointed		
1 Counſellor returning - -		*Peter Elwin Wrench,* Eſq.
1 Captain appointed		
2 Lieutenants returning		
16		

BENCOOLEN.

5 Writers appointed		
1 Major D° - - -		*John Braithwaite,* Eſq.
6		

3 Commiſſioners - -		Meſſrs. *Van Sittart, Scrafton,* and *Forde.*
1 Clerk to D°		
1 Chaplain		
1 Surgeon		
1 Private Secretary to Mr. *Van Sittart.*		

1769.

FORT SAINT GEORGE.

6 Writers appointed		
1 D° returning		
1 Factor D° - - - -		Mr. *Charles Deſvoeux.*
1 Major General and Commander in Chief appointed - - - -		*Eyre Coote,* Eſq.
2 Majors Infantry D° - - -		*Vaughan* and *Braithwaite.*
21 Captains D° D°		
41 Lieutenants D° D°		
1 Enſign D° D°		
1 Captain D° returning		
1 Firſt Lieutenant Artillery appointed		
1 Lieutenant Fireworker		
1 Lieutenant Colonel and Chief Engineer -		*Patrick Roſs,* Eſq.
1 Major of D° - - -		*Archibald Mitchell,* Eſq.
2 Captains of D°		
1 Lieutenant of D°		
1 Enſign of D°		
1 Captain of Cavalry		
1 Lieutenant D°		
1 Cornet D°		
86		

BENGAL.

47 Writers appointed		
1 Factor D° - - - -		Mr. *Charles Fleetwood.*
1 Chaplain - - - -		Reverend *James Burn.*
1 Major of Artillery returning - -		*John Green,* Eſq.
1 Captain of Infantry D°		

1 Superintendant

1 Superintendant Piece Goods appointed — Mr. *Guinand.*
3 D° Raw Silk D° — Meſſrs. *Weſs, Robinſon,* and *Aubert.*

55

BOMBAY.

8 Writers appointed
1 Counſellor returning — *William Shaw,* Eſq.
1 Major of Artillery D° — *Newton Barton Burr,* Eſq.
1 Firſt Lieutenant D° D°
1 Captain Infantry D°
1 Brigadier General and Commander in Chief — *David Wedderburn,* Eſq.
3 Captains Infantry appointed
2 Lieutenants D° D°

18

BENCOOLEN.

9 Writers appointed
2 Factors D° — Meſſrs. *Willer* and *Padman.*
1 Captain Marine returning — *Thomas Foreſt,* Eſq.
1 Chief Engineer and Captain Artillery appointed — *George Burghall,* Eſq.

13

1770.

FORT SAINT GEORGE.

26 Writers appointed
2 Lieutenants Infantry appointed laſt Year
1 Factor returning — Mr. *Nathaniel Barlow.*
1 Lieutenant Cavalry appointed
1 Junior Merchant returning — Mr. *Ant° Sadlier.*
1 Writer D°
1 Accountant appointed — Mr *George Moubray.*
1 Sub Accountant D° — Mr *John Renton.*
1 Captain Artillery appointed
1 Colonel Infantry D° — Sir *Robert Fletcher.*
1 Enſign returning
1 Captain Infantry appointed

38

BENGAL.

21 Writers
1 Captain Infantry
1 Writer returning
1 Chaplain appointed — Reverend *William Johnſon.*
1 Judge Advocate — *John Stewart,* Eſq.
1 Practitioner Engineer
1 Lieutenant Colonel Infantry returning — *Benjamin Wilding,* Eſq.
1 Major D° D° — *George Bolton Eyres,* Eſq.
3 Captains D° D°
1 Lieutenant D° D°
1 Counſellor, removed from *Fort St. George* — *Warren Haſtings,* Eſq.
1 D° returning — *Philip Milner Dacres,* Eſq.

38

BOMBAY.

10 Writers appointed
1 Factor returning — Mr. *William Gamul Farmer.*
1 Lieutenant Colonel Infantry returning — *John Brewer,* Eſq.
1 Deputy Maſter Attendant appointed — Captain *James Swithin.*
1 Counſellor reſtored — *William Andrew Price,* Eſq.
1 Captain Marine returning
1 Chaplain appointed — Reverend *Arnold Burrowes.*
1 Enſign returning

17

BENCOOLEN.

10	Writers appointed		
1	Major Infantry appointed - -		*Muſſenden Johnſton*, Eſquire.
1	Fort Major - D° - - -		*Thomas Kirkpatrick*, Eſquire.
12			

BALAMBANGAN.

2	Writers appointed		
1	Factor D° - - - -		Mr. *Robert Kirkham*.
3			

1771.

FORT SAINT GEORGE.

8	Writers appointed		
1	Lieutenant appointed		
1	D° returning		
1	Lieutenant Fireworker D°		
11			

BENGAL.

27	Writers appointed		
1	D° returning		
1	Factor appointed - - -		Mr. *James Barton*.
1	Deputy Cuſtom-Maſter appointed -		Mr. *James Bonwicke*.
1	Major returning - - -		*Alexander Mackenzie*, Eſquire.
3	Lieutenants D°		
34			

BOMBAY.

4	Writers appointed		
1	Counſellor returning - -		*Thomas Moſtyn*, Eſquire.
1	Junior Merchant D° - -		Mr. *Daniel Crockatt*.
1	Major D° - -		*Thomas Bigg*, Eſquire.
1	Captain D°		
8			

BENCOOLEN.

2	Writers appointed		
1	D° returning		
3			

1772.

FORT SAINT GEORGE.

10	Writers appointed		
1	Writer returning		
2	Captains of Infantry returning		
4	Lieutenants of D° D°		
1	Enſign of D° D°		
1	Lieutenant Fireworker of Artillery D°		
1	Junior Merchant D° - -		Mr. *Edward Frowd*.
1	D° - - D° - -		Mr. *Nathaniel Barlow*.
1	Commiſſary General appointed -		Captain *James Capper*.
22			

BENGAL.

39	Writers appointed		
6	D° returning and appointed before this Seaſon		
2	Captains of Infantry returning		
1	Lieutenant of D° D°		
1	Major of D° D°		
1	Lieutenant Colonel with the additional Appointment of Quarter-maſter General -	D°	*Matthew Leſlie*, Eſquire.
1	Lieutenant Colonel D° - -		*Alexander Dow*, Eſquire.
1	Commiſſary General appointed - -		*Lauchlin Maclean*, Eſquire.
1	Factor - - D° - -		Mr. *John Petrie*.

1 Sub-

1 Sub-Accountant to be fixt as Junior Merchant till he rises to be Accountant, and then to be fixed as Senior Merchant } appointed Mr. *William Wood.*
1 Counſellor, who is to be Governor after Mr. *Haſtings* - - } returning *Thomas Rumbold*, Eſquire.

55

BOMBAY.

1 Senior Merchant returning - - Mr. *Joſeph Smith.*
1 Captain of the Marine D°
1 Captain of Infantry, appointed laſt, but going this, Seaſon.
1 Enſign of Infantry returning

4

BENCOOLEN.

4 Writers.

Eaſt India Houſe, the 3d *March* 1773.

N. B. Cadets not included in the above Account.

P. Michell, Secretary.

Memorandum, Since the above Date of the 3d March 1773, the following Perſons have been appointed, or permitted to return to *India.*

1 Major of Infantry returning to *Bengal* - *Charles Morgan*, Eſquire.
1 Factor - D° to *Fort Saint George* *George Scott*,
1 D° - D° to *Bombay* - *George Lovibond*
1 Writer - D° to D°
1 Factor appointed for *Bengal* - - *David Killican.*
1 D° D° D° - - *James Liſter.*
1 D° D° D° - - *William Juſtice.*
1 Lieutenant Colonel of Infantry returning to *Bombay* - - - } *Robert Cay*, Eſquire.
1 Captain of Infantry D° to *Fort Saint George.*

Eaſt India Houſe, 8th May 1773.

P. Michell, Secretary.

Your Committee in the next place proceeded to enquire into the Management of the Company, with regard to the Recruiting their ſeveral Military Eſtabliſhments at their different Settlements; and ordered an Account of Non-commiſſioned Officers and Private Men ſent thither, from September 1761 to September 1772, and of the Charges attending the raiſing and tranſporting them, to be laid before them; which was delivered to them by Mr. *King*, Deputy Clerk to the Committee of Shipping, and which is as follows:

An ACCOUNT of the Number of Non-commiſſioned Officers and private Men ſent to the *Eaſt Indies*, from September 1761 to September 1772; diſtinguiſhing the Number to each Settlement in thoſe Years reſpectively, and the Charges attending the Raiſing and Tranſporting them to *India*.

	Non-commiſſioned Officers and Private.							
	Saint Helena.	*Bencoolen.*	*Fort Saint George.*	*Bengal.*	*Bombay.*	Total.	Charges of Raiſing.	Charges of Tranſporting.
From September 1761 to September 1762	55	51	—	1	92	199	£. 2,926	£. 2,594
1762 — 1763	68	99	390	194	402	1,153	12,884	15,961
1763 — 1764	40	331	502	1,511	373	2,757	20,084	38,228
1764 — 1765	61	101	991	745	220	2,118	13,613	29,373
1765 — 1766	—	103	868	317	240	1,528	8,964	21,349
1766 — 1767	49	44	868	710	146	1,817	11,144	25,443
1767 — 1768	47	—	901	813	192	1,953	12,230	27,216
1768 — 1769	39	12	934	562	257	1,804	11,710	25,022
1769 — 1770	98	50	690	563	352	1,753	12,541	24,256
1770 — 1771	127	99	509	466	598	1,799	17,150	24,652
1771 — 1772	62	39	652	675	547	1,975	15,980	27,062
	646	929	7,305	6,557	3,419	18,856	139,226	261,156

N. B. The Amount of Raiſing includes the Charges to the Time of their being embarked on Board the Company's Ships at *Graveſend*; and the Amount of Tranſporting includes the Charges from that Period to their Delivery in *India*.

Eaſt India Houſe, *London*, 25th May 1773.

For Mr. *Charles Thomas Coggan*, Clerk to the Committee of Shipping. } *Richd King*.

And

And in order to a further Examination into the Conduct of the Company, Your Committee called for Copies of the Minutes of the Committee of Shipping, during the above-mentioned Period, and relative to this Subject; and Your Committee find, by a Minute of the Committee of Shipping of the 15th of October 1761, That Mr. *Higgerſon* delivered an Eſtimate of the Charge of raiſing Recruits; and the Committee having conſidered the ſame, agreed to allow him £. 12 a Man for Cloaths and contingent Expences; the Company to pay for their Bedding as uſual, and One Shilling per Day Subſiſtence for each Man, from the Time of their Atteſtation to going on Board, and One Shilling for every Atteſtation; and to pay the Charges of every ſuch Man as ſhould run from their Quarters: And that the ſaid Mr. *Higgerſon* was, in conſequence, ordered to raiſe 100 Recruits for *Bencoolen*, and 40 for *Saint Helena*; being the Number ordered by the Committee for thoſe Places, the 27th of Auguſt preceding.

And Your Committee find, That the Committee of Shipping, on the 20th of November 1761, ordered a farther Addition of Twenty Recruits for *St. Helena*; and on the 16th of February 1762, ordered Eighty Soldiers and young Seamen for *Bombay*; and on the 17th of March, in the ſame Year, ordered Fifty Recruits for *Bencoolen*; and on the 1ſt of September, of the ſame Year, ordered Thirty Recruits for *St. Helena*, and 100 for *Bencoolen*; and on the 16th of September, of the ſame Year, ordered Seventy Recruits for *St. Helena:* All which Recruits were raiſed by Mr. *Higgerſon*, on the above-mentioned Terms and Conditions.

And Your Committee find, That on the 22d of December 1762, Mr. *Higgerſon* informed the Committee of Shipping, that the Recruiting Serjeants employed by him had reduced their Price One Guinea per Man, from the 3d Day of that Current Month, but that he declared he could not prevail on them to go any lower, unleſs they would diſcharge their Parties in the Country, whereby fewer Men would be brought in; and that the Committee of Shipping took the ſame into Conſideration, and ordered Mr. *Higgerſon* not to diſcharge the Country Parties, but to charge the Company, from the Day laſt mentioned, One Guinea per Man leſs than his laſt Agreement, till further Orders.

And Your Committee find, by a Minute of the Committee of Shipping of March the 14th, 1763, the ſaid Committee met in purſuance to a Reference of the Court of Directors, on a Letter from the Right honourable Mr. *Charles Townſhend*, recommending Mr. *Robert Villiers Fitzgerald* to be employed in the Company's Military in *India*, and directing them to treat with the ſaid Mr. *Fitzgerald*, for the Levy of 300 Infantry; and that the Committee of Shipping did, in conſequence thereof, agree with the ſaid Mr. *Fitzgerald*, for raiſing the above-mentioned Number of Men, on the following Terms; viz.

That the ſaid Mr. *Fitzgerald*, on his raiſing the before-mentioned Number of Men, ſhould be appointed a Captain of Infantry on the *Fort St. George* Eſtabliſhment; that his Rank and Pay ſhould commence on his Arrival there; and that a Company ſhould be formed for him out of theſe Recruits:

That he ſhould nominate a Lieutenant and Enſign for the Court's Approbation, whoſe Rank and Pay ſhould likewiſe commence on their Arrival at *Fort St. George:*

That he ſhould appoint Six Serjeants, Six Corporals, and Six Drums, as Part of the 300 Men:

That the whole Complement of Men ſhould be delivered on Board the *Pitt* at *Graveſend*, between the 1ſt and 13th of the next enſuing Month:

That all Recruits examined by the Company's Surgeon, and found not proper for Service, ſhould be rejected:

That Mr. *Fitzgerald* ſhould be at the Expence of thoſe who deſerted before their Embarkation:

That the Company ſhould pay Mr. *Fitzgerald* 1,200 Guineas for the Levy of the 300 Men, or in proportion for ſuch Part thereof as he ſhould deliver; alſo One Shilling per Day Subſiſtence, from their Atteſtation to their going on Board:

That no Recruits ſhould be received under Seventeen, or above Forty Years of Age; and that they ſhould engage to ſerve Five Years in *India*, their Pay to commence on their Arrival there:

That they ſhould be furniſhed with the Company's Bedding neceſſary for the Voyage, and ſhould receive a Gratuity of Half a Guinea each before their Departure:

And that an Advance of 300 Guineas, on Account, ſhould be made to Mr. *Fitzgerald*.

And Your Committee find, That the Court of Directors agreed to this Report.

And Your Committee find, by a Minute of March 18th, 1763, That the Committee of Shipping came to an Agreement with Mr. *Coggan*, and ordered him to charge the Company £. 10. 6*s*. for each Recruit raiſed by him ſince the Deceaſe of Mr. *Higgerſon*, in full for Raiſing, Cloaths, and contingent Expences; and that the Company ſhould be likewiſe charged with their Bedding at the uſual Rate, with One Shilling per Day Subſiſtence for each Man, from the Time of their Atteſtation till their going on Board, with One Shilling for every Atteſtation, and with the Expence of ſuch Men as run from their Quarters.

And Your Committee find, by a Minute of March 31ſt, 1763, That Mr. *Coggan* acquainted the Committee of Shipping, that the Recruiting Serjeant, employed by him, had agreed to abate One Guinea per Man, after Monday the 4th Day of the next enſuing Month; and that Mr. *Coggan* was accordingly ordered to make the like Reduction in the Levy Money, and to charge the Company £. 9. 5*s*. for each Recruit.

And Your Committee find, by a Minute of April the 30th, 1763, That Mr. *Coggan* was ordered to uſe all poſſible Diſpatch in raiſing Forty-ſeven Recruits, in the room of the like Number of Captain *Fitzgerald*'s who had deſerted from the *Pitt* at *Graveſend*.

And Your Committee find, by a Minute of the 14th of October 1763, That Mr. *Coggan* laid before the Committee an Eſtimate of the Charge of raiſing One Recruit; and that the ſame being taken into Conſideration, it was agreed to allow him £. 4. 10*s*. per Man, for Raiſing, Cloaths, and contingent Expences, the other Terms to the Men to remain as mentioned above: And that he was ordered to raiſe Recruits, as follows:

100 Recruits	-	per Ship *Worceſter*.
100 Ditto	-	New Ship, Captain *Burdett*.
100 Ditto	-	Ditto —— *Nairne*.
100 Ditto	-	Ditto —— *Hardwicke*.
100 Ditto	-	Ditto —— *Milford*.
100 Ditto	-	Ditto —— *Quicke*.
100 Ditto	-	Ditto —— *Haldane*.
100 Ditto	-	Ditto —— *Lewin*.
100 Ditto	-	Ship *York*.
100 Ditto	-	*Calcutta*.
100 Ditto	-	New Ship, Captain *Chicke*.
100 Ditto	-	Ditto —— *Webb*.
100 Ditto	-	Ditto —— *Inglis*.
100 Ditto	-	Ditto —— *Milles*.
80 Ditto	-	Ship *Caernarvon*.
80 Ditto	-	*Princeſs Auguſta*.
80 Ditto	-	*Duke of Richmond*.
80 Ditto	-	*Earl of Holderneſſe*.

And Your Committee find, by a Minute of the 20th of the ſame Month, That the Committee of Shipping regulated with Mr. *Coggan* the Aſſortment of Cloathing

ing to be furniſhed by him, amounting in Value to £. 1. 12 *s.* 4 *d.* which, with a Gratuity of 10 *s.* 6 *d.* to each Recruit, amounting to £. 2. 2 *s.* 10 *d.* and that they ordered him to charge £. 4. 11 *s.* for each Recruit.

And Your Committee find, by a Minute of February the 17th, 1764, That the Committee of Shipping, upon an Offer from Mr. *James Tombs*, appointed an Enſign at *Fort Saint George*, and then reſiding in *Scotland*, gave the ſaid Mr. *Tombs* Leave to raiſe as many Recruits as he could, not exceeding the uſual Levy Money of 45 *s.* per Man; the Company to pay their Subſiſtence, and the Charges of bringing them round to *Graveſend*.

And Your Committee find, by a Minute of March the 6th of the ſame Year, That, in conſequence of a Reſolution of the Court of Directors of the 2d of that Month, that 1,200 Men ſhould be raiſed for *Bengal*, by the Six Captains of Infantry then appointed, the Committee of Shipping agreed to the following Terms; viz.

That the Recruits were to be between Seventeen and Forty Years of Age, Natives of *Great Britain* or *Ireland*; in Stature not leſs than Five Feet Two Inches; and that no Foreigner was to be enliſted on any Account:

That the Captain was to appoint Four Serjeants, Four Corporals, and Two Drums, as Part of every 100 Men:

That the Company was to pay 45 *s.* per Man Levy Money, and other Conditions as above-mentioned:

That Subſiſtence was to be allowed, from the Date of the reſpective Atteſtations of theſe Recruits to the Day of their Deſertion, in caſe of ſuch Accidents:

That the Captain was to be advanced any Sum, not exceeding £. , for which he gave ſufficient Security:

That the Serjeants, Corporals, and Drums, ſhould be allowed a Gratuity of £. 4. 10 *s.* each; and a Bundle of Bedding, and neceſſary Apparel for the Voyage; and a further Gratuity of Half a Guinea each on their Departure:

That the Men ſhould be engaged to ſerve the Company Five Years after their Arrival in *India*, at the following Pay:

		s.	*d.*	
Serjeants	-	1	8	per Day.
Corporals	-	1	2	
Drums -	-	1	2	
Private	-	—	10	

And that a Conſideration, ſuch as the Court of Directors pleaſe to beſtow, ſhould be made the Captains, over and above the Levy Money, according to the Number of Men they might raiſe; and a Gratuity ſhould in the ſame Manner be given the Subalterns for their Expences.

And Your Committee find, by a Minute of March the 8th, 1764, That the Committee of Shipping allowed Captain *Kinderſley* a Gratuity of One hundred Guineas for his Trouble in raiſing Recruits:

And that they alſo allowed Pay to the Subalterns during the Time they were employed in the Recruiting Service, as a full Conſideration for their Expences.

And Your Committee find, by a Minute of March the 9th, 1764, That, upon a Repreſentation of the Six Captains of Infantry above-mentioned, the Committee of Shipping altered the Terms agreed upon before, as to certain Articles; viz.

That the Captain was to recruit his Men upon Honour, but not to exceed 50 *s.* per Man, and to be allowed his Recruiting Expences:

That he was to be allowed Levy Money for thoſe Recruits who ſhould deſert:

That he ſhould receive, as an Advance, any Sum, not exceeding One hundred Pounds, for which he ſhould give ſufficient Security; but that no Second or further Advance ſhould be made him, till a ſatisfactory Account was laid before the Committe of Shipping, with Atteſtations and other Vouchers, to ſhew in what Manner the firſt Sum had been expended.

And Your Committee find, by a Minute of the ſame Date, That the Committee of Shipping permitted Captain *Nathaniel Kinderſley*, of the Artillery, to recruit on the ſame Terms; permitting him to have the Appointment of 3 Serjeants, 3 Corporals, 8 Bombardiers, 20 Gunners, and 2 Drums, as Part of every 100 Men; allowing the following Pay; viz.

	s.	*d.*	
Serjeants -	2	—	per Day.
Corporals -	1	8	
Bombardiers -	1	6	
Gunners -	1	4	
Matroſſes -	1	—	
Drums - -	1	—	

And Your Committee find, by a Minute of October the 11th, 1764, That the Committee of Shipping ordered Mr. *Coggan* to begin raiſing, on the ſame Terms as thoſe of the laſt Year, the like Number of Recruits as the Owners of the ſeveral Ships proceeding to *India* that Seaſon had been deſired to provide for.

And Your Committee find, by a Minute of November the 15th, of the ſame Year, That the Committee of Shipping took into Conſideration a Reference from the Court of Directors, in order to fix on a Plan for the Levy of Recruits for *India*, and to carry the ſame into Execution; and that they ordered, that the Military Captains proceeding to *India*, ſhould attend them with their Propoſals, in Writing, for raiſing Recruits, and for delivering them at *Graveſend*, at a certain Sum per Man, all Charges included except the Article of Subſiſtence.

And Your Committee find, by a Minute of the 20th of November 1764, That the Captains, Lieutenants, and Enſigns, lately appointed Officers in the Company's Service, at that Time preſented a Memorial, ſignifying, that they had conſidered at what Premium per Man Recruits could be delivered at *Graveſend*; and repreſenting, that they hoped Eight Guineas per Man would not be deemed an extravagant Price; but intimating, that they wiſhed rather to be employed to Recruit upon Honour; engaging that a Man, at an Average, would not exceed Three Guineas each, excluſive of the Charges of Deſertion, which was to be paid by the Company; and requeſting, that in whatever Manner they might be employed, they ſhould be indulged with Leave to draw for their own Pay, as Officers, according to their reſpective Ranks.

And Your Committee find, by a Minute of December the 5th, 1764, That the Committee of Shipping reſolved, upon Examination of the ſeveral Articles of Diſburſement, that Mr. *Coggan* ſhould charge £. 4. 7 *s.* 6 *d.* each Man, inſtead of being allowed £. 4. 11 *s.* as in the laſt Year.

And Your Committee find, That the Committee of Shipping ordered Mr. *Coggan* to raiſe the Recruits wanted for the *Royal Charlotte*, and *Clive*, then at *Graveſend*; and ordered likewiſe, that the Recruits for the other Four *Bombay* Ships, and for the *Falmouth*, ſhould be raiſed by the Military Officers proceeding in thoſe Ships; viz.

That the Captain, and other Officers commanding the Party, ſhould recruit upon Honour, but not to exceed 50 Shillings per Man; that the Captain and Subalterns ſhould be allowed Pay, according to their reſpective Ranks, and the Shilling per Mile for their travelling Charges:

That One Shilling per Day ſhould be allowed for the Subſiſtence of each Recruit, as well Non-commiſſion Officers as Private Men; that he ſhould likewiſe be allowed Levy Money and Subſiſtence for ſuch Recruits as might deſert:

That he ſhould receive any Sum, not exceeding One hundred Pounds, for which ſufficient Security was to

be

be given, and no more, till a ſatisfactory Account of the Expenditure thereof was laid before the Committee:

That the Recruits ſhould be of the Age and Stature above-mentioned; that the Encouragement to the Serjeants and Corporals ſhould be a Gratuity of £.4. 10*s.* to each Man, and a Bundle of Bedding.

To the Drums and Private Men, Bedding and Apparel neceſſary for the Voyage, and a Gratuity of Half a Guinea each; and that their Engagement was to be for Five Years, on the following Terms:

	s.	*d.*	
Serjeants, each -	1	8	per Day
Corporals - -	1	2	
Drums - - -	1	2	
Private - - -	—	10	

And Your Committee find, by a Minute of February the 20th, 1765, That the Committee of Shipping received Letters from divers Officers, expreſſing their Concurrence in the Committee's ſaid Propoſals; and that the Committee thereupon ſettled their different Routs, and acquainted them, that a Gratuity would be beſtowed on each Officer of each Party, in proportion to the Number of Men delivered; and that they ordered a Certificate, under the Company's Seal, to each of the ſaid Officers; and directed ſundry of them to recruit accordingly, and advanced Money to them for that Purpoſe.

And Your Committee find, by a Minute of October the 22d, 1765, That the Committee of Shipping ordered 80 Private Men, 2 Serjeants, 2 Corporals, and 2 Drummers, to be ſent in each of the Ships bound to *Madraſs* and *Bengal*; and to be raiſed by Mr. *Coggan* on the ſame Terms as laſt Year, being £.4. 7*s.* 6*d.* per Man.

And Your Committee find, by a Minute of September the 4th, 1766, That the Committee of Shipping ordered Mr. *Coggan* to raiſe 100 Recruits for each of the Ships bound to *Madraſs*, *Bengal*, and *Bombay*, on the ſame Conditions as the laſt Year.

And Your Committee find, by a Minute of October the 23d, 1766, That, upon a Letter of Mr. *John Wolfe*, a Subaltern in the 32d Regiment, propoſing to raiſe 50 Men at his own Expence, for a Captain's Commiſſion at *Bengal*, That the Committee of Shipping ordered the ſaid Mr. *Wolfe* to be acquainted, that the Court of Directors had come to a Reſolution of not ſending any Military Officer to *India* that Seaſon.

And Your Committee find, That the Committee of Shipping, on February the 27th, 1767, reſolved, That, as ſeveral Circumſtances had of late appeared in the public Papers, reſpecting the raiſing Recruits for the Company's Service, the following Paragraph ſhould be publiſhed; viz.

" Whereas many Miſrepreſentations have been pub-
" liſhed, relating to the inliſting of Men raiſed to ſerve
" the honourable the United *Eaſt India* Company as
" Soldiers; viz. That they are kidnapped, confined,
" ſecreted, impoſed upon, unduly inliſted, &c. the
" Public may be aſſured, that all Recruits raiſed for
" this Purpoſe in the Metropolis, are directed to be at-
" teſted before the Right honourable the Lord Mayor,
" or Sitting Alderman, in the City; and before Sir
" *John Fielding*, Knight, in *Weſtminſter*; where they
" are publicly examined as to their Inclination to go
" Abroad, and as to the having their Liberty until they
" do go; and that each Man has his Atteſtation
" given."

And Your Committee find, by a Minute of September the 20th, 1767, That Mr. *Coggan* was ordered by the Committee of Shipping, to raiſe Recruits for the Company's Service, on the ſame Terms as thoſe of the laſt Year; and to continue doing ſo till further Orders.

And Your Committee find, by a Minute of October the 11th of the ſame Year, That the Committee of Shipping ordered Mr. *Coggan* to raiſe Recruits, 100 Serjeants for the ſeveral Preſidencies, and to take Paſſage for them in the Ships of that Seaſon.

And Your Committee find, by a Minute of December the 22d of the ſame Year, That upon a Repreſentation of Mr. *Coggan*, that Recruits did not come in ſo faſt as was expected, and that he hoped for better Succeſs from the additional Expence of One Guinea Levy Money for each Recruit, the Committee agreed to that Propoſal, and ordered him to recruit at the Rate of £.4. 7*s.* 6*d.* for each Man raiſed within 50 Miles of *London*, and a Guinea additional per Man for thoſe raiſed at a greater Diſtance, until further Orders.

And Your Committee find, by a Minute of October the 14th, 1768, That the Committee of Shipping ordered, that healthy Lads of about Fourteen or Fifteen Years of Age, of Five Feet of Stature, or upwards, and ſuch Swiſs or German Proteſtants as might offer, ſhould be accepted as Recruits, till further Notice, on Account of the Scarcity of Men.

And Your Committee find, by a Minute of September the 12th, 1769, That the Committee of Shipping renewed their Orders to Mr. *Coggan*, on the ſame Conditions as thoſe of September the 22d, 1768, abovementioned.

And Your Committee find, by a Minute of September the 19th, 1765, That the Committee of Shipping took into their Conſideration ſundry Memorials of ſeveral Officers for raiſing Recruits; and that they were of Opinion, that there was no Occaſion to accept their Propoſals, but that the Recruits ſhould be raiſed in the uſual Manner, as their Propoſals for Recruiting were connected with the Expectation of having Commiſſions in the Company's Forces in *India*.

And Your Committee find, by a Minute of December the 29th, 1769, That the Committee of Shipping ordered Half a Guinea to be allowed to each Recruit, in Addition, on Account of the Scarcity of Recruits.

And Your Committee find, by a Minute of September the 12th, 1770, That the Committee of Shipping ordered Mr. *Coggan* to raiſe Recruits at the Rate of £.4. 19*s.* 4*d.* each, inliſted in and about *London*; and that One Guinea additional for thoſe raiſed at a Diſtance of Fifty Miles, or upwards, from thence.

And Your Committee find, by a Minute of September the 14th, 1770, That the Committee of Shipping took into Conſideration the Memorials of Lieutenant Colonel *Windus*, and of *Thomas Irwin*; and that they reported their Opinion in the following Terms; viz.

The Committee obſerve the Complaint againſt the Recruits ſent to *India*, and that Application is to be made to Parliament, this Seaſon, for a better Method of recruiting the Company's Forces; but till ſuch Act can be obtained, it appears to be neceſſary that the Recruits ſhould be inſpected by ſome Military Officer of Experience and Ability: And the Committee having conſidered the ſeveral Memorials of Lieutenant Colonel *Windus*, and Mr. *Thomas Irwin*, referred the 29th of April and 23d of May laſt, do recommend Lieutenant Colonel *Windus* to inſpect the Recruits for the enſuing Seaſon only, at the Salary of £. 200 for his Trouble and Expences in the Execution of that Buſineſs:

The Committee farther offer as their Opinion, That the Recruits ſhould be inſpected after they are atteſted, and before they are ſent on Board (except ſuch as may be raiſed in *Scotland*, and brought round by Sea to *Graveſend*, and ſome few others engaged in that Town and Places adjacent, and who have been uſually ſhipped without coming to *London*) and that all the Recruits in general be alſo inſpected before the Sailing of every Ship from *Graveſend*, and at any other Time the Committee ſhall think neceſſary; and that ſuch as are found unfit for Service, by the Inſpector, ſhould be diſcharged, he tranſmitting to the Committee the Reaſons of ſuch Diſcharge; and that no Part of the Expences incurred on Account of ſuch Men be carried to the Company's Account, unleſs it

it ſhould appear, that they are unfit to proceed on the Voyage, from Illneſs, or any other Accident happening to them after they are put on Board, or from any other favourable Cauſe aſſigned to the Satisfaction of the Committee.

And Your Committee find, by a Minute of October the 9th, 1770, That the Committee of Shipping ordered, That Mr. *John Chriſtopher Haverhorn*, who had engaged to procure ſome German ſettlers for *Bencoolen*, ſhould be deſired to engage a Number of German Recruits for the ſeveral Preſidencies, on the ſame Terms as Recruits are raiſed at the Diſtance of upwards of Fifty Miles from *London*.

And Your Committee find, by a Minute of March the 12th, 1771, That the Committee of Shipping took into their Conſideration a Reference from the Court of Directors, of February the 22d preceding, upon the Memorial of Captain *Edward Bradſhaw*, to raiſe a Corps of 300 Light Infantry, at the uſual Allowance, and who deſired to be appointed Lieutenant Colonel Commandant thereof; and that they ordered the ſaid Captain *Bradſhaw* to be acquainted, that the Company would accept his Propoſals for raiſing the ſaid Men at their Expence; but could not appoint him Lieutenant Colonel, as no Officers were to be ſent to *India* that Seaſon; and as all Recruits, raiſed for the ſeveral Settlements in *India*, were not incorporated, as in *England*, but diſpoſed of in the ſeveral Regiments, to complete the ſame.

And Your Committee find, by a Minute of July the 25th, 1771, That the Committee of Shipping, purſuant to a Reference from the Court of Directors, conſidered the Memorial of ſundry Officers, ſeverally offering to raiſe Recruits for the Company's Service, on certain Conditions, and each with the Expectation of a Commiſſion in the Company's Service; and that the Committee offered it as their Opinion, that the ſaid Propoſals ſhould not be accepted.

And Your Committee find, by a Minute of October the 18th, 1771, That the Committee of Shipping ordered, That Mr. *Coggan* ſhould begin engaging Recruits for the Company's Service, on the ſame Terms as thoſe of the laſt Year, except that One Guinea ſhould be allowed for the Subſiſtence of each Recruit delivered on Board, inſtead of the Allowance of One Shilling a Day. No Subſiſtence, or other Charge, to be paid for thoſe who deſert previous to their Embarkation.

And Your Committee find, by a Minute of October the 22d, 1771, That the Court of Directors having, on the 19th of September 1770, at the Recommendation of the Committee of Shipping, appointed Lieutenant Colonel *Windus* to inſpect the Recruits ſent to *India*, with a Salary of £. 200 for One Year only, in Expectation that an Act would have paſſed, for a better Method of Recruiting the Company's Forces; but that ſuch Act not having paſſed, and the ſame Inconveniencies ſtill ſubſiſting, the Committee offered it as their Opinion, that Colonel *Windus* ſhould be continued in that Employment.

And Your Committee find, by a Minute of November the 19th, 1771, That the Committee of Shipping ordered Lieutenant *Edwards*, then Recruiting in *Scotland*, to be allowed Half a Guinea for the Paſſage of each Man delivered and approved of at *Gravesend*, in Addition to the Allowance of Three Guineas Levy Money, and of One Guinea Allowance Subſiſtence.

And Your Committee find, by a Minute of the 20th of the ſame Month, That, upon a Repreſentation of certain Inconveniencies which had happened, the Committee of Shipping ordered, that all Recruits inliſted in and about *London*, ſhould be atteſted before the Lord Mayor, the Sitting Alderman, or Sir *John Fielding*.

And Your Committee find, by a Minute of July 1, 1772, That the Committee of Shipping took into Conſideration a Letter from Mr. *Frederick*, requeſting that he might be employed to raiſe Recruits in *Germany*; and that they reſolved, that no Recruits ſhould be raiſed the enſuing Seaſon, and that the ſame ſhould be ſignified to Mr. *Frederick* accordingly.

And Your Committee having examined Lord *Clive*, with regard to his Opinion upon the Subject of Recruiting, he referred them to a Letter written by him to the Company, and dated April the 27th, 1764; in which he expreſſes himſelf as follows:

" Before I leave the Subject of Military Affairs, I " ſhall take the liberty to recommend to your Con- " ſideration my Ideas concerning the preſent Method " of levying your Troops in *England*. It is certain at " preſent this Branch is very irregularly conducted; " little Regard is had to the Choice of Men; they ar- " rive in *India* undiſciplined; and, in caſe of ſudden " Emergencies, which may require a Number to be " immediately diſpatched to *India*, there are none ready " to ſend; for, although this has fortunately not " been the Caſe ſince the Concluſion of the Peace, the " Facility of getting Men has ariſen from the Num- " bers lately diſmiſſed from His Majeſty's Service; but " the ſame Difficulties as were, will very ſhortly com- " mence again, as ſoon as theſe diſbanded Troops have " betaken themſelves to other Employments. I would " therefore ſuggeſt, that the Company ſhould apply to " His Majeſty for Permiſſion to maintain Two Batta- " lions of 500 Men each in *England*; of which the " Whole, or any Part, with the proper Officers, may " be ready to be ſhipped at a Moment's Warning."

And Lord *Clive* being farther aſked his Opinion, Whether it might be uſeful to raiſe German Proteſtants for the Military Service of the Company in *India?* he anſwered, That One-fourth, or even One-third, of the Company's Troops Abroad may conſiſt of German Proteſtants; but that they ought to act in a ſeparate Corps by themſelves, as the intermixing them with the Engliſh would be attended with Diſputes among the Men, and other Inconveniencies: That the Proportion of One-fourth in *Bengal* might ſafely conſiſt of Iriſh Roman Catholics, provided the reſt were Britiſh Proteſtants; but that on the Coaſt of *Coromandel*, where the French, as well as other European Nations, have conſiderable Military Eſtabliſhments, the employing them would be imprudent.

And Your Committee examined General *Caillaud* upon this Subject; who, upon Lord *Clive*'s Evidence being read to him, confirmed the ſame with regard to the Proportion of German Proteſtants which it might be uſeful to raiſe; and was of Opinion, that their being in ſeparate Corps, and commanded by their own Officers, would be attended with the following Inconvenience; viz. That the Officers would repine at being deprived of the Right of Promotion in common with the other Officers in the Service; and that he therefore thought, on the whole, it would be more advantageous to diſperſe them in the different Corps.

As to the Iriſh Roman Catholics—he confirmed Lord *Clive*'s Evidence.

And Your Committee ordered an Account of all Proceedings reſpecting the Barracks and Cantonments under the Preſidency of *Fort William* in *Bengal*, to be laid before them; and Mr. *Wilks* produced the following Narrative; viz.

Of Barracks and Cantonments at *Coſſimbuzar*, *Bankypore*, and *Dinapore*.

1765. Conſultations. 22d July.

In July 1765, the Chief Engineer preſents a Plan and Eſtimate of Barracks capable of containing 6,200 Soldiers and their Officers. The total Expence was eſtimated at *Arcot* Rupees 804,238, and of an Hoſpital capable of containing 144 Men, beſides Apartments for Surgeons. The total

tal Expence of which was, *Arcot* Rupees 77,002.

1765. Conſultations. 11th Novem. In November 1765, the Subject of Cantonments was taken into Conſideration, and the Board were unanimouſly of Opinion, that Two Lacks and an Half of Rupees, or at moſt Three Lacks, for the Cantonments at each Place, would be quite ſufficient to complete the whole, with all neceſſary Accommodations; it was therefore agreed that they ſhould be conſtructed accordingly at that Expence.

1766. 7th April. That the Commandant at *Patna*, and the Chief Engineer, ſhould adviſe with each other concerning the neceſſary Materials, the Proviſion whereof was to be in the Hands of the Gentlemen at the Factories, who were to make the neceſſary Advances, pay the Workmen, and tranſmit the Accounts monthly to the Preſidency.

11th and 29th September. The Board cenſure the Chief and Council at *Patna*, for their Inattention, Indolence, and Neglect, relative to Captain *Watſon*'s Accounts for Charges incurred at *Bankypore* Cantonments.

20th Decem. And by future Accounts it appears, that the Materials provided by Captain *Watſon* were charged at an exorbitant Price, and 100 per Cent. dearer than thoſe furniſhed by Mr. *Middleton*.

20th Decem. The Chief and Council at *Coſſimbuzar* repreſent, that the Expence of the Cantonments at *Burrampore* had already amounted to Rupees 1,50,000; and that, from the little Progreſs made, they were like to coſt much more than the Sum limited for completing them.

Whereupon it was ordered, by the Governor and Council, that both at *Burrampore* and *Bankypore*, the Barracks for the Europeans only ſhould be finiſhed, and not any built for the Sepoys:

That it ſhould be a ſtanding Rule in future, both at the Preſidency and Subordinates, that whenever any Building ſhall have amounted to the eſtimated Expence, a Stop ſhould be immediately put thereto by thoſe who conduct them, who ſhould be directed to report the Reaſons why the Buildings exceed the Eſtimate.

1767. 2d February. The Board having ordered Captain *Watſon* to refund the Surplus charged in his Accounts at *Bankypore*, he obtained Leave to come to the Preſidency, and having juſtified his Conduct, was ordered to return to his Station. It was then directed, that Materials for the Cantonments at *Patna* ſhould be provided by the Chief of the Council, 12th March. 1767. "who, it evidently appeared, could obtain "them much cheaper than any other Per-"ſon."

14th April. In March 1767, the Cantonments at *Bankypore* were almoſt entirely conſumed by Fire; whereupon, it was reſolved to rebuild them with Brick, in order to prevent future Accidents of that Nature.

18th May. In May 1767, the City of *Patna* was almoſt wholly deſtroyed by Fire. The Board thereupon agree, that it will be for the Intereſt of the Company to erect all their public Buildings entirely of Brick, and their Cantonments with Brick pitched Roofs.—Eſtimates were ordered to be prepared of the additional Expence attending the neceſſary Alterations.

The Cantonments at *Burrampore* having already exceeded the Eſtimate, the Engineer was ordered to report the Reaſons for ſuch Exceſs.

Sel. Conſultations. 6th July. The Cantonments at *Burrampore* having exceeded the Eſtimate, and not being One-fourth completed, the Superintendant (Mr. *Meſtayer*) eſtimates that they will coſt Twelve Lacks before finiſhed; and the Chief Engineer (Mr. *Martin*) approves his Eſtimate.

Sel. 20th Oct. The Collector General repreſenting to the Board, that it was abſolutely neceſſary to

1768. Gen. Conſultations. 3d March. erect Barracks at *Burdwan* for the Reception of the Troops there, preſents a Plan and Eſtimate, amounting to Rupees 25,200, which was ordered to be carried into Execution.

The Committee of Accounts, finding that Materials and Workmanſhip were charged very high at *Coſſimbuzar*, and that the Cantonments at *Burrampore* were continued at a very heavy Charge, recommend, that a Deſcription be obtained of their preſent State; and that Reports be made, from Time to Time, of the Progreſs made therein.

The Rates of various Articles for Buildings being at the ſame Time compared, the Price charged at *Coſſimbuzar*, and the Price Current at *Calcutta*, were found to be as follows; viz.

	At *Coſſimbuzar*.		At *Calcutta*.
Tar	60	Rupees per Maund	14
Wood Oil	62	- - -	18
White Lead	90	- - -	45

14th March. In March 1768, Mr. *Sykes*, the Chief of *Coſſimbuzar*, laid before the Board, according to Order, a Plan of the Cantonments of *Burrampore*; by which it appeared, that the Expence then incurred was *Duſs Maſſa* Rupees 5,55,039. 11. 10; the Materials on hand, amounted to *Sicca* Rupees 1,36,875. 5. 8; and the Engineer's Eſtimate of the future Coſt, to complete the Cantonments, was *Sicca* Rupees 7,61,065. 1. 6, excluſive of the above Materials.

14th March. Whereupon it was ordered, that the Chief and Council ſhould in future provide the Materials, and that the Workmanſhip ſhould be finiſhed by Contract, and all ornamental Work omitted.

The Chief and Council at *Patna* were alſo ordered to report the State of the Cantonments at *Dinapore*, and the Sum neceſſary for finiſhing the ſame.

4th May. The Chief and Council at *Coſſimbuzar* having advertiſed for Propoſals to finiſh the Cantonments at *Burrampore*, inform the Governor and Council, that no ſuch Propoſals had been offered by any Perſon whatever; but Mr. *Blomer*, in a Letter to the Governor and Council, offers to complete thoſe Cantonments for Rupees 350,000.

The Board thereupon agree, that Captain *Watſon* ſhould ſurvey thoſe Works, and report his Opinion, before any further Reſolution be taken concerning them.

16th May. The Chief and Council at *Dacca* repreſenting, that their Sepoy Barracks were in a ruinous State, and recommending that new Barracks ſhould be built with Brick; the Governor and Council permit them to build Brick Barracks for 500 Sepoys, and direct them to tranſmit an Eſtimate of the Expence and a Plan of the Work.

30th May. By a Letter from the Chief and Council at *Patna* it appears, that Mr. *Rumbold*, (the

said Chief) had both the providing of the Materials and the Inspection of the Works:

That the Expence to that Time, including Stores on hand, was Rupees - - - - 3,25,553:
That, at the most, the remaining Cost of Workmanship and petty Stores would be but - - 1,30,000
And of Bricks - - - - 1,22,195
And of Timbers - - - - 1,19,900
And of Extra Charges - - - 20,000

And that the whole would not exceed - - *Sicca* Rupees 7,17,648

1768. Gen. Consultations, 18th July.

Captain *Watson* having surveyed the Cantonments at *Burrampore*, reports, That the Materials had been charged extravagantly; particularly Saul Timbers, Chunam, and Bricks, which are the principal Articles: That of the first, he found Four thousand Saul Timbers, mentioned in the Buxey Conah's Accounts, as contracted for and delivered by Mr. *Williamson* for Thirty *Sicca* Rupees each; but that, on the 3d of May 1768, only Two thousand Five hundred and Fifteen had been delivered, notwithstanding the whole Purchase Money was paid to that Gentleman between the Months of May 1766 and May 1767: That the Article of Chunam had been charged at the Rate of 150 *Sicca* Rupees per Hundred Maunds, which he was well assured might be supplied for less than Eighty: That the Bricks in general were small and ill burnt; That as he could not ascertain at what Rates the Articles of Timber, Chunam, and Bricks, would be hereafter charged, he therefore could only inform the Council of *Cossimbuzar* what would be the future Expence of the Cantonments, supposing the Price of Materials and the Method of supplying Workmen to be the same as they had been theretofore; on which Footing he calculated, that the future Expence would be *Sicca* Rupees 1,69,193.

The President laying before the Board Extracts from the *Cossimbuzar* Consultations of May 1766, and Extract of a Letter from Lieutenant *Meshayer*, the Engineer, to the Chief of that Factory, relative to the Circumstance of the Four thousand Timbers mentioned in Captain *Watson*'s Letter, it was on the 18th Day of July agreed and resolved, That a Committee of Enquiry should be appointed to examine into the Buxey's* Accounts, and the Charges of *Burrampore* Cantonments, from the 1st March 1766 to that Day; and that the Committee should consist of *James Alexander*, *William Alderley*, and *Russel Skinner*, Esquires, with Mr. *William Lushington*, as their Assistant. It was likewise ordered, That Captain *Watson* should attend the Committee, and follow such Orders as they might think proper to give him: And further,

That Instructions for the Committee should be prepared, and the Council of *Cossimbuzar* acquainted with the Appointment of the said Committee, and directed to furnish the Gentlemen with every Paper, Account, and Record, they might want; and further, that every Person dependant on their Authority, whom the Committee might think proper to call before them, should attend them.

Instructions to the Committee were as follow; viz. 1768. Gen. Consultations, 28th July.

To *James Alexander*, Esquire, *William Alderley*, Esquire, and Mr. *Russel Skinner*.

Gentlemen,

An Information of a very extraordinary Nature having been lodged by Captain *Henry Watson*, of some extravagant Charges that have been made for Materials used in constructing the Cantonments at *Burrampore*, we have thought it necessary to appoint a Committee of Enquiry, to consist of you, Gentlemen, to examine and inspect the Buxies Accounts at *Cossimbuzar*, and Charges of the *Burrampore* Cantonments, from the Commencement of those Works to the present Time; and we recommend to you to proceed to that Factory with all convenient Expedition.

In order that you may be enabled more fully and clearly to investigate the Causes from whence these extravagant Charges may have arisen, and come at the Truth of the Allegations in Captain *Watson*'s Letter, we have thought proper to vest you with full Powers to take every Measure that you may judge necessary to effect these Purposes; and to assist you further in your Enquiries and Examination, you are hereby authorized to call for any Paper, Record, or Account, that you think proper; and also to call upon any Person or Persons who you are of Opinion can give you an Insight into the Matter, or assist you in your Researches.

We have appointed Mr. *William Lushington* to attend you in Capacity of an Assistant; and Captain *Watson* also has our Directions to accompany you to *Cossimbuzar*, and obey all Orders you may judge necessary to give him.

Upon your Arrival at *Cossimbuzar*, we recommend to you to suspend Mr. *Williamson* from acting in his Employ, and as it appears that Mr. *Forbes* succeeded Mr. *Williamson*, and Mr. *Polk*, the present Buxey, succeeded Mr. *Forbes*, it will be also necessary that those two Gentlemen should be likewise suspended during your Researches into the Buxey's Accounts.

You will observe to keep regular Proceedings during the Course of this Examination, and when it is finished, to lay them before the Board.

We inclose, for your Information, a Copy of the Letter from the Chief and Council at *Cossimbuzar*, on the Subject, and Captain *Watson*'s Letter to them; together with some Extracts from the *Cossimbuzar* Consultations of 1766, and an Extract of a Letter from Lieutenant *Meshayer* to Mr. *Sykes*.

We are, &c.

The Chief and Council of *Dacca* transmit a Plan of Sepoy Barracks, and an Estimate of the Expence, being Rupees 42,000, which the Governor and Council deeming too great a Charge, order, That the Barracks should be built in the Manner of those which were formerly in that Place.

* Paymaster.

Mr.

1768. Gen. Conſultations, 29 Auguſt.

Mr. *Sykes* having been directed to reſign the Chiefſhip of *Coſſimbuzar* to Mr. *Alderſey*, the Committee of Enquiry, ſuſpended Meſſrs. *Williamſon*, *Forbes*, and *Palk*; the former, on Account of the Timbers ſold by him to the Company, and not delivered; and the two latter for Overcharges in the Materials furniſhed for the Works, and for deſtroying their Books, which contained Accounts of the Prime Coſt of thoſe Materials, which they had charged to the Company at extravagant Rates. The above-named Gentlemen were thereupon ordered to *Calcutta*, as was alſo Lieutenant *Meſſayer*, who had refuſed to anſwer Queſtions upon Oath to the Committee. The Buzar Prices of Materials were directed to be obtained; and the following Letter was wrote to the Chief Engineer:

To Captain *Fleming Martin*, Chief Engineer.

Sir,

The Committee of Enquiry, at *Coſſimbuzar*, having reported to the honourable the Preſident and Council, That of the Four thouſand Timbers which the Chief and Council, on the 26th March 1766, directed you to ſurvey, and which you, under Date the 6th April 1766, did report to have ſurveyed, no more than 296 Timbers had been received until the Month of March 1767; and Mr. *Williamſon* now acknowledges, that 800 Timbers only were at that Time on the Spot; yet it appears, that it was in conſequence of your Report that 4,000 Timbers were purchaſed of Mr. *Williamſon*; and you having, when before the Board, given but a very unſatisfactory Account of your Proceedings, as, from your own Relation, it does not appear you did even make the Survey of thoſe Timbers; I am directed by the honourable the Preſident and Council to acquaint you, that they expect you will explain more particularly, in Writing, to them, your Reaſons for having made ſuch a Report.

I am,
Sir,
Yours, &c.

6 Sept. To which Letter Captain *Martin* returned the following Anſwer:

Honourable Sir, and Gentlemen,

In obedience to your Commands, by Letter of the 29th ultimo, reſpecting the Timbers tendered by Mr. *Williamſon*, I requeſt leave to acquaint you, that having received a ſudden Order (whilſt at *Coſſimbuzar*) to proceed to the Army, at the Time of the Junto formed by ſeveral of the Officers, I was particularly deſired by Mr. *Williamſon* to inſpect thoſe Timbers before my Departure, in order that he might apply for Advances in part of his Contract.

I accordingly went to *Georgung*, above the City, and about Four Cos from *Buxrampore*, where the Timbers then lay, and ſaw, I ſuppoſe, not leſs than 8,000 Timbers extended on the Borders of the River, which I underſtood to be the Property of Mr. *Williamſon*, and other Perſons. I know that Mr. *Williamſon* had, at that Time, excluſive of the Timbers he tendered to the honourable Company, about 3,000 Timbers, which he and other Gentlemen had engaged to deliver by Contract to Individuals of different Settlements.

1768. Gen. Conſultation, 6 Sept.

As my Stay at *Coſſimbuzar* was limited, I ordered a Carpenter to meaſure as many of the Timbers as he could before my Departure, and in the Order they then lay, without Diſtinction; and I ſurveyed the reſt with my Eye, by compariſon with thoſe meaſured; from whence I made my Report, and obſerved thereon to Mr. *Sykes*, at *Saddabeg* (where Lord *Clive* halted the firſt Night) that from the ſhort Time allowed me, and the Nature of Surveys, it had not been poſſible for me, as he might imagine, to inſpect the Timbers with the Exactneſs requiſite; but as they were to be tranſported down the River to *Buxrampore*, and would of courſe be ſurveyed again when they were delivered into Store, I hoped, I ſaid, that my Report would be thought ſufficiently ſatisfactory in the mean time.

It was not expected, I hope, that I ſhould be reſponſible for thoſe Timbers which were to be tranſported ſeveral Cos from the Spot where they then lay, before they could in reality be delivered and approved; becauſe many of thoſe Timbers were liable to be loſt on the Way, and I had not put any Mark on them at *Georgung*.

I have now, under Mr. *Williamſon*'s Hand Writing, Aſſurances, dated Twelve Months paſt, that 4,000 Timbers had been delivered by him; and I know that Mr. *Williamſon* had given the ſame Aſſurances, either under his Hand, or by Word of Mouth, both to Mr. *Sykes*, and Lieutenant *Meſſayer*, therefore I never conceived the leaſt Doubt of that Matter; I have been deceived by Mr. *Williamſon*.

I was unacquainted with the Period when any Part of the Timbers had been brought down to *Buxrampore*; but I can affirm, that the Cantonments have never been retarded for want of Materials, which Lieutenant *Meſſayer* (conducting thoſe Buildings) has indented for in ſmall Proportions, as the Barracks have required, into the Number of Carpenters and Sawyers he has obtained from Time to Time.

As to the Prices of Timbers, I can declare, that none were to be ſold for leſs, to Individuals, than the Company paid for thoſe purchaſed of Mr. *Williamſon* at that Juncture.

If I knew any farther Particulars relative to this Subject, I ſhould think it my Duty to lay the ſame before you, honourable Sir and Gentlemen; and I hope I ſhall not be deemed culpable for the Neglect of another Man.

2 Sept. 1768. (Signed) *F. Martin.*

1768. Gen. Conſultation, 4 October.

The Committee of Inſpection at *Coſſimbuzar* having finiſhed their Enquiries, tranſmit their Proceedings to the Governor and Council; and inform them, that the Exceſs, or Difference, between the prime Coſt of Materials, ſupplied by the under-mentioned Perſons, and the Price charged to the Company, was as follows; viz.

	Sicca Rup.
In Mr. *Williamſon*'s Time, viz. One Month, from April 1766 to May 1766	69,229 13 7
In Mr. *Forbes*'s, from June 1766 to July 1767	71,446 1 11
In Mr. *Vanſittart*'s Time, from Auguſt 1766 to September 1767	6,046 3 9
In Mr. *Palk*'s Time, from October 1767 to June 1768	53,623 13 6
Total	2,00,339 6 1

Beſides the above Overcharges of Materials, it appeared, that the Company had ſuffered a Loſs of nearly 3 per Cent. upon the Wages paid to the Workmen, by the Buxies having reduced the *Sicca* Rupees to Current, and the Current to *Duſs Maſſa* Rupees; and ſuch Loſs amounted to Rupees 7,530. 3. 2. The Buxies had alſo profited by a Diſcount, or Gift, from the Workmen, and by Overcharges in the Price of Cowries (in which they paid them their Daily and Monthly Allowances) to the Amount of *Sicca* Rupees 16,232. 11. 11. The Defence of the Parties accuſed of Frauds at *Burrampore*, as contained in ſundry Proceedings of the Committee of Inſpection, and in ſeveral Letters to the Governor and Council of *Fort William*, fill a Folio Volume of upwards of 200 Pages, and are therefore omitted; excepting only the Correſpondence of the Committee with the Governor and Council, and the Opinions and final Determinations of the Board upon the Conduct of the Individuals concerned; which Papers, together with Extracts of Letters from *Fort William* to the Court of Directors, and of the Anſwers of the Court, reſpecting thoſe Tranſactions, are contained in Appendix A.

1769. Gen. Conſultation, 20 Dec.

The Works at *Burrampore* being at a Stand for Chunam, the Chief at *Coſſimbuzar* recommends, that all the Produce of ſundry Diſtricts be appropriated to the Company's Uſe; but the Governor and Council prefer the Mode of advertiſing for Propoſals to contract for that Article, which was done accordingly.

1768. 6 Sep.

28 Sep.

The Board having approved Captain *Watſon*'s Plan and Eſtimate of the Cantonments, ordered them to be completed with all poſſible Frugality: And as Pucha Work is more durable than Cutcha Work, the Board have conſented that the Inner Walls of the Cantonments be finiſhed in Pucha.

28 Nov.

Mr. *Forbes* having given Security in *Bengal* to anſwer the Company's Demands, was permitted to return to *England* (Meſſ. *Williamſon* and *Meſtayer* are alſo come Home; and Meſſ. *Palk* and *Vanſittart* are reinſtated in the Service in *Bengal*.)

27 Dec.

13 Mar. 1769. 26 April. 11 October.

Some time after the above Proceedings were cloſed, Captain *Martin*, by Letter, attempted to exculpate himſelf from Blame, reſpecting his Report of Mr. *Williamſon*'s Timbers; as did Lieutenant *Meſtayers*, by declaring, that the Duſtores he received of the Workmen were free Gifts, out of the Pay allowed them from the Company; and that he thought the Buxies entitled to the Profit of the Cowries ſo purchaſed to pay the ſaid Workmen.

6 July. Mr. *Williamſon* alſo, by Letter, has affirmed, that the Sale of his Timbers was fair and honeſt; but the Governor entered a Minute in Anſwer thereto, and Mr. *Williamſon* was thereupon diſmiſſed the Service. To which he has replied at large, and offered to ſubmit the Caſe to Arbitration; but was informed by the Governor and Council, that unleſs he complied with the Demand made in Behalf of the Company, he would be proſecuted with the utmoſt Rigour.

1769. Gen. Conſultation, 23 Jan.

In January 1769, Mr. *Anderſon*, the Contractor for Gun Carriages, tendering Propoſals for finiſhing the Cantonments at *Burrampore*, and engaging to finiſh the Works already projected in 28 Months, his Terms were accepted, and are inſerted below as a Specimen, and as conveying complete Information on that Subject.

BRICK WORK, PLAISTERING, &c.

	per 100 ſolid Feet, *Sicca* Rupees.
To Workmanſhip for building and plaiſtering the Walls of the ſeveral Barracks, including the Cornice and preparing the Mortar, reckoning the Doorways and Archway as ſolid	9
To Tiling with a double Courſe, and laying the Tiles in White Mortar, and preparing the ſame, per 100 ſuperficial Feet	4 4
To Terralling the different Roofs, preparing the Terrals, and completing the ſame, per D°	7 8
To Flooring the different Barracks, &c. with Bricks, and laying the ſame in White Mortar, and preparing for it, per D°	3 4
To Terralling the different Floors of the Officers Quarters, &c. and completing the ſame, per D°	6 —

CARPENTERS and SAWYERS WORK.

Roofing and Flooring of plain Beams and Bolgars complete, per 100 ſuperficial Feet	20 —
Roofing and Flooring of Beams, Binding, Bridging, and Ceiling Joiſts complete per D°	33 —

Roofing

	Sicca Rupees
Roofing of Rafters with Burgars complete, per 100 ſuperficial Feet	30 —
Roofing of Rafters, with Burgars and Ceiling Joints compleete, per D°	41 —
Plain Door Frames complete, per D°	4 6
Door Frames with Architraves, D°	6 6
Doors pannelled, of 1¼ and 2 Inches thick, prepared, framed, and hung	9 —
Doors rattaned of 1¼ and 2 Inches thick, prepared, framed, and hung	7 —
Window Frames prepared for Shutters on the Outſide, Rattan Frames or Saſhes within	6 —
Window Shutters, Bead and Fluſh, and 1 and 1¼ Inches thick, prepared and hung	6 6
Rattan Frames, Inſide Bead and Fluſh, prepared and hung	4 6
Venetian Shutters prepared, framed and hung	10 —
Saſhes and Saſh Frames to ſlide, prepared, and fixed	13 —
Window Shutters complete, at the Ends, ¼ or an Inch thick	4 —

SMITHS WORK.

	per Cwt.
Wrought with Hammers, weighing above 3lb.	20 —
Screwed or filed, and weighing above 3 Pounds	25 —
Wrought with Hammers, only weighing from ½ to 3lb Weight	25 —
Screwed or filed, from ½ to 3lb Weight	31 —
Large Chains	20 —
Small D°	24 —
Large Nails	26 —
Second Sort Nails	30 —
Small Nails per Thouſand	2 8

BRASS WORK.

Caſt only, and weighing above ½ a Pound	65 —
Turned or filed, and weighing above ½ a Pound	80 —
Caſt only, from ½ to ½ Pound Weight	75 —
Turned or filed, from ½ to ½ Pound Weight	95 —
Copper Nails or Bolts, or other Work, whether turned or filed, weighing above ½ Pound	85 —

The Iron or Braſs for working the above to be received from the honourable Company's Stores at *Burrampore*; an Allowance of 7 Seer per Maund on the Iron-work, and Six Seer per Maund in the Braſs-work to be made, on Account of Waſte by Fire, *&c.* and a further Allowance to be made on Account of Charcoal, of Five *Sicca* Rupees per Maund, both in the Iron and Braſs delivered.

I engage to perform this Contract in a workmanlike Manner, and to follow the Directions of ſuch Perſons as the Council may appoint to ſuperintend the Buildings at *Burrampore*; and beg leave to offer Meſſieurs *John Miller* and *John Braſier* for my Securities. I likewiſe engage to finiſh the Building already projected within the Space of Twenty-eight Months after the ſigning my Contract, except the Progreſs may be impeded by a want of either Bricks, Chunam, Timber, Iron, or other Materials; though I am in Hopes of having Quarters ready for the greateſt Part of the Brigade within Eighteen Months after that Time.

(Signed)

20 *January* 1769. *James Anderſon.*

1769. Gen. Conſultation. 20 Feb.

In February 1769, Mr. *Rumbold* recommending that the Cantonments at *Dinapore* ſhould be finiſhed by Contract, in order to aſcertain the future Expence; and Captain *Watſon* being ordered to prepare an Eſtimate of their future Charge, preſented the following; *viz.*

28 February	1,143,618 ſolid Feet of Brickwork, Plaiſtering including, at 8 Rupees per 100 Feet — *Sonaut* Rupees	91,489 —
	386,144 ſuperficial Feet of Tiling and Terraſing of Roofs, at 10 Rupees per 100 Feet	38,615 —
	175,570 ſuperficial Feet of Brickwork Flooring, at 3 Rupees per 100 Feet	5,267 —
	146,765 ſuperficial Feet of Paving, with large Square Tiles, at Four Rupees per 100 Feet	5,862 —
	Amount of Bricklayers Work	141,233 —

CARPENTERS WORK.

1769. Gen. Conſultation. 28 February.

202,196 ſuperficial Feet of Roofing, with Rafters, at 30 Rupees per 100 Feet	-	60,658 —
66,049 ſuperficial Feet of Roofing, with plain Beams, at 20 Rupees per 100 Feet		13,220 —
145 large Door Frames, at 4½ Annas, per ſuperficial Foot	- -	1,631 —
119 large Pannelled Doors, at 9 Annas per ſuperficial Foot	- -	2,142 —
26 large Battened Doors, at 7 Annas per ſuperficial Foot	- -	364 —
46 ſmall Door Frames, at 4½ Annas per Foot	- - -	310 —
46 ſmall Battened Doors, at 7 Annas per Foot	- - -	362 —
390 large Window Frames, for Rattan Shutters, at 6 Annas per Foot	-	5,850 —
344 Pair Rattan Shutters, at 4½ Annas per Foot	- - -	3,006 —
390 large Window Shutters, at 6½ Annas per Foot	- - -	5,070 —
34 ſmall Window Frames, at 4½ per Foot	- - - -	229 —
34 ſmall Window Shutters, at 6½ per Foot	- - - -	248 —
Amount of Carpenters Work - - *Sonaut* Rupees	-	93,090 —

SMITHS WORK.

307 Cwt. of filed Iron Work, at 30 Rupees per Cwt. including Charcoal	-	9,210 —
83 Cwt. of large Nails, at 31 Rupees per Cwt. including Charcoal	- -	2,573 —
Amount of Smiths Work - - *Sonaut* Rupees	-	11,783 —

GENERAL AMOUNT.

Bricklayers Work	- -	141,233 —
Carpenters Work	- -	93,090 —
Smiths Work	- -	11,783 —
Sonaut Rupees	-	246,106 —

27 April. In April, 1769 ſundry Propoſals were tendered for completing the *Dinapore* Cantonments, the loweſt of which was accepted; Copy whereof is contained in the following Letter:

To the honourable the Preſident, &c. Gentlemen of the Committee of Works.

Honourable Sir, and Gentlemen,

In conſequence of your Publication, relating to the Bricklayers and Carpenters Work to be finiſhed by Contract at *Dinapore* in Eighteen Months, I beg leave to trouble you with the following Propoſals:

Brickwork, Plaiſtering included, to be executed by the ſolid Foot, and perſormed at the Rate of - - - - *Sonaut* Rupees	7 0	per 100
Tiling and Terraſing of Roofs, to be computed by the ſuperficial Foot, at the Rate of - - - - - - -	9 0	per Foot.
Brick Flooring, as well as paving with Square Tiles, to be computed as the ſame, at the Rate of - - - - - -	3 6	per D°

CARPENTERS WORK.

Roofing with Rafters and Burgers, to be computed by the ſuperficial Foot, at the Rate of - - - - - - -	28 6	per 100
D° with D° and Ceiling Joiſts, computed the ſame at the Rate of - -	37 0	per D°
D° with plain Beams and Burgers, D° - - - -	19 0	per D°
D° D°, and Ceiling Joiſts, computed the ſame - - - -	30 0	per D°
Large and ſmall Door Frames, to be computed by the ſuperficial Foot, at the Rate of	4 0	per D°
Large Pannelled Doors, computed the ſame - - -	8 0	per Foot.
Large and ſmall Batten Doors, computed the ſame, at the Rate of - -	6 Annas	per Foot
Large Window Frames and Shutters, D° - - - -	6 0	per D°
Small Window Frames D° - - - - -	4 0	per D°
Small Window Shutters D°, D° - - - - -	6 0	per D°
Rattan Shutters — D°, D° - - - - -	4 0	per D°

Iron Work filed, large Nails, &c. including Charcoal, the Iron to be furniſhed from the Company's Stores, at the Rate of Rupees 30 per Cwt.

Should you be pleaſed to favour theſe with your Approbation, I am perſuaded that my own Aſſiduity and Attention, ſupported by the Aſſiſtance of other Gentlemen concerned, will be able to execute the whole in Twelve Months; but as it will take up ſome time to collect the Workmen and eſtabliſh the Buſineſs, by reaſon of the great Diſtance from hence, I beg leave to undertake the Concluſion in Fifteen Months from the Time the Contract ſhall commence; provided I meet with

no

1769. Gen. Conſultation, 27 April.

no Hindrance for want of Materials. As your Advertiſement is ſilent with reſpect to Braſs Work, I apprehend there is none wanted from the Contractor; but ſhould it be otherwiſe, I will engage to furniſh it on the ſame Terms with the *Burrampore* Contractor. For the Performance of all theſe Particulars, Four Gentlemen of undoubted Credit are ready to become my Securities. I have the Honour to be, with the greateſt Reſpect,

Honourable Sir and Gentlemen,
Your moſt obedient
and humble Servant,
Calcutta, (Signed) *Ja^s Frazier.*
24 April 1769.

5 September. The Materials for the Cantonments of *Dinapore* having far exceeded the firſt Eſtimate, and the Works remaining unfiniſhed, Captain *Watſon* reports, that the Cauſes were as follows; viz. That the middle Walls had been carried Two Feet higher than was firſt propoſed; that the Roofs had been pitched inſtead of being built flat; that the Plaiſtering and Joints of the Brickworks had been thicker than he intended; and that he had miſcopied his firſt Eſtimate of Bricks.

Cantonments.

1770. 4 January. Upon the Repreſentation of Major *Watſon*, that the Cantonments of *Dinapore* would be finiſhed in Three Weeks, but that Two new Barracks were neceſſary for the Accommodation of Officers, in conſequence of the Military Eſtabliſhment being increaſed ſince thoſe Cantonments were begun, it was agreed, That the Council at *Patna* ſhould have Permiſſion to begin

One Barrack of 450 Feet Length,
One D° - 360 Feet

By a Letter from *Coſſimbuzar* it appears, that although Mr. *Burrell*, the Contractor's Agent, had taken upon himſelf the Directions of the Works at *Burrampore*, they found a conſiderable monthly Expence for People employed independant of the Contractor: That by Major *Watſon*'s Eſtimates, which had been laid before the Committee of Works, when the Contract with Mr. *Anderſon* was concluded, the whole Coſts of the Cantonments were not to exceed 9,14,647.5. That the Major doubted not of their being finiſhed within the Time limited, if the Contractor be ſupplied with Workmen and Materials: That the Contractor did not make any Iron Work at *Coſſimbuzar*, although particularly expreſſed in the Agreement, ſo that they could not aſcertain whether the Workmanſhip be properly executed.

Major *Watſon* being ſummoned to attend the Board, and having delivered his Sentiments on the Subject, they were of Opinion, that the extra Workmen employed by him on the Company's Account were abſolutely neceſſary, though they could not be conſidered as belonging to the Contractor, or that he ſhould be at any Expence on Account of them: That on comparing the Eſtimate now ſent with the one made by Major *Watſon* in Auguſt 1768, they were found (including the Expence incurred ſince that Time) nearly to correſpond; therefore the Board where inclined to hope, that the Calculations were accurate, and deſired the Gentlemen at *Coſſimbuzar* to be attentive not to exceed them: They approved of Major *Watſon*'s employing Laſcars attached to the Brigade, and ordered that thoſe employed by the Buxey ſhould be diſmiſſed: They thought it immaterial where the Work was made, ſo that it were inſpected by Major *Watſon* or his Deputy.

1770 Gen. Conſultation, 4 Jan.

It having been propoſed to erect a Wall round *Burrampore* Cantonments, to prevent the Men from getting drunk; Mr. *Anderſon* propoſed to build it at 9 *Sicca* Rupees per 100 ſolid Feet; Major *Watſon* alſo eſtimated it at that Price, and the Board ordered both a Ditch and Wall to be carried on by the Council of *Coſſimbuzar*, under the Superintendance of Major *Watſon*; but in May following that Undertaking was poſtponed, and afterwards, by Order of the Court of Directors * it was entirely laid aſide.

20 February. 20 March. 1 May.

In May 1770 Mr. *Reed*, the late Chief of *Chittageng*, repreſented to the Board, that the Buildings then erected for Warehouſes, Offices, and Barracks, at that Place, would, if completed on the Plan carrying on, be much more extenſive than were requiſite for the Company's Purpoſes; but that as they were too far advanced to admit of a new Plan, he propoſed the old Plan ſhould be circumſcribed, which was agreed to by the Governor and Council. In October 1771, the Governor and Council ordered Barracks to be built at *Burrampore* for Three Field Officers.

14 Oct. 1771.

In July 1771, the Military Committee recommend to the Chief and Council at *Coſſimbuzar*, to prevail with the Contractors for the Cantonments to accept Draughts upon the Preſidency, payable in Intereſt Notes, rather than in ready Caſh; which was done accordingly.

1771. Military Committee, 13th July.

Whereupon the Brick Contractor applied for Intereſt of 8 per Cent. upon the Amount of his Bills as they become due; but his Requeſt was not granted.—The Preſident and Council deſire the Military Committee to exert their beſt Endeavours to procure People to contract for ſupplying the ſeveral Offices under their Care with Stores, to be paid for in Company's Intereſt Bonds, which has been done accordingly, as appears from the Military Conſultations of December 19th 1771.

5 September. 19th Decem.

In April 1772, Major *Watſon* preſented an Eſtimate of the Expence of building an Hoſpital at *Burrampore* Cantonments, amounting to *Sicca* Rupees 2,20,167, or Pounds Sterling 28,731, and of a Range of Buildings for the Field Officers, amounting to *Sicca* Rupees 88,516. 4, or Pounds Sterling 11,550; Copies of which Eſtimates are entered in Appendix, B. N° — which were diſapproved, becauſe though the Deſigns were more extenſive than neceſſary, many eſſentially neceſſary Apartments were omitted. The Chief Engineer was thereupon ordered to ſurvey the Buildings already erected; and as Field Officers Barracks had been begun without any Eſtimate at all being formed of the Charge, he was to form a Judgment what Expence ought to be incurred

1772. Gen. Conſultation, 13th April. 23d April.

* Letter to 25 Mar. 1772, Par. 39.

curred on that Account, and alſo for an Hoſpital.

1772. Gen. Conſultation, 4th June. In June 1772, Governor *Haſtings* preſents the following Minute to the Council:

"As Lieutenant Colonel *Campbell* has "received Orders to go to *Burrampore*, to "examine the State of the Buildings of that "Place, and to chuſe a Spot for the Hoſ-"pital propoſed to be erected there; and "as the approaching Rains will render his "Preſence at the Preſidency for ſome Months "unneceſſary; I am of Opinion that he "might be in that Interval much more be-"neficially employed, in viewing the ſeveral "Fortreſſes, Cantonments, and Buildings, in "the Province of *Bahar*, particularly thoſe "of *Mongheer*; of which, notwithſtanding "the heavy Sums expended upon them, "and the Pains taken by the Board to ob-"tain a Knowledge of them, we yet remain "ignorant. I therefore propoſe that he be "ordered, after having executed the Com-"miſſion lately enjoined him, to proceed to "*Mongheer*, to *Patna*, and *Dinapore*, to re-"port the State of the Fortifications and "Buildings of thoſe Places, and what re-"mains, or may be neceſſary to be executed "at *Mongheer*; and to form an accurate "Plan and Eſtimate of the ſame, on the moſt "frugal Principles."

"The Board concurring in Opinion with "the Preſident, agreed, Lieutenant Colonel "*Campbell* be directed to proceed on this "Buſineſs immediately."

2d July. The Fortifications of *Midnapore* having been repaired, the Reſident tranſmits the Particulars, amounting to *Arcot* Rupees 13,690.

1ſt Auguſt. Colonel *Campbell* having viſited the *Burrampore* Cantonments, the following Proceedings were had thereupon; which, being the laſt Accounts upon the Company's Books, conclude the Narrative upon the Subject of Cantonments.

Fort William, 20th February 1770.

At a Conſultation; PRESENT,

The honourable *John Cartier*, Eſquire, Preſident,
Claud Ruſſell,
Francis Haxe,
Joſeph Jekyll,
Richard Barwell, Eſquire.

Mr. *Floyer* abſent.

Extract of a Letter from Sir *Robert Barker* to the Secret Department, laid before the Board.

To the honourable *John Cartier*, Eſquire, Preſident, and Council of *Fort William*.

Gentlemen,

By a Letter which I received from Lieutenant Colonel *Ironſide*, commanding at *Burrampore*, I am informed, that from the Vicinity of thoſe Cantonments to the City of *Moorſhedabad*, and the Want of a proper Incloſure to ſecure them, the European Soldiers are perpetually getting at ſpirituous Liquors, inſomuch that they have a very large Hoſpital, attributed chiefly to theſe Irregularities.

Either a Ditch, Wall, or Paliſade, appears to be abſolutely neceſſary to prevent the Soldiers from ſtraggling abroad, or Liquor paſſing into the Cantonments. A Ditch, without being rivetted, will ſcarcely be an Impediment to the Men, who can eaſily make Steps and Paſſages up and down it; to paliſade ſo large an Area at the Cantonments will not only be attended with a large Expence, but will decay in four or five Years; a Wall, therefore, appears to be the beſt Security; and it has this Advantage, that it may be ſo conſtructed as to be a Defence to the Cantonments. I have ordered the Field Engineer to form an Eſtimate of this Work, and an Eſtimate alſo of a Paliſade; which I have the Honour to lay before you, in order that you may judge which will be proper to put in Execution.

Calcutta, 2d February 1770. (Signed) *R^t Barker.*

Ordered, That the Eſtimates be entered after the Proceedings.

Agreed, A Wall be built, as it appears to be cheaper, and alſo better calculated for reſtraining the Men within the Cantonments. And ordered, That the Committee of Works be informed of this additional Building; and that they be directed to inform the Board, whether they think it moſt proper to be carried on by Contract, or not.

ESTIMATE of the Expence to complete a Ditch, &c. to furround the Cantonments at *Burrampore*.

		Sicca Rupees.
234,975	Solid Feet of Brickwork, at 9 *Sicca* Rupees per 100 ſolid Feet	21,147 12 —
4,699,500	Bricks, at 5. 8 per Thouſand	25,847 4 —
28,200	Maunds of Chunam, at 75 Rupees per D^o Maunds	21,150 — —
84,600	D^o Sourkey, at 7½ Rupees per D^o	6,345 — —
	Hackry Hire for Chunam, Bricks, and Sourkey	5,000 — —
1,997,287	Solid Feet of Earth removing, at 80 ſolid Feet for a L^c.	24,966 — —
		104,456 — —

Fort William, 24th January 1770. (Signed) *Henry Watſon.*

ESTIMATE

ESTIMATE of Expences to surround the *Burrampore* Cantonments with a Palisade.

		Sicca Rupees.
1,003	Timbers for the Port Rails and Palisades, at 13 Rupees each	13,039 — —
120,500	Superficial Feet of Palisade Workmanship, at 33 per 100 solid Feet	39,765 — —
116	Maunds of Iron, at 9½ Rupees per Maund	1,102 — —
96	Maunds of large Nails, at 26 Rupees per %	1,664 — —
	Allowance for Charcoal for the Workmanship of 116 Maunds of Iron, at 5 Rupees per Maund	580 — —
	Lascars hauling up Timbers, &c. &c. supposed	500 — —
200	Maunds of Tar, at 15 Rupees per Maund	3,000 — —
	Painting the Palisades with Tar, supposed to amount to	400 — —
	Sicca Rupees	60,050 — —

Fort William,
24th January 1770.

(Signed) *Henry Watson.*

Extract of *Bengal* General Consultations; dated the 13th April 1772.

ESTIMATE of the proposed Hospital at *Burrampore*, with its Cook Room, Necessary Houses, Covered Passages, Compound Wall, Drain, Shop, and Guard Room.

2,200	Saul Timbers	at 10	22,000 —
74	Lack of Bricks	at 5. 8 per	40,700 —
6	D° of Terrass, &c.	at 7. 8 D°	4,500 —
46,000	Maunds of Chunam	at 80 per Maund	36,800 —
175,000	D° of Soorkey	at 7. 8 D°	13,125 —
1,160	D° of Jaggery	at 3 D°	3,480 —
300	D° of Iron	at 9 D°	2,700 —
100	Lb. of wrought Iron	at 31 per Lb.	3,100 —
64	D° of Nails	at 26 D°	1,664 —
528,800	Solid Feet of Brick Works	at 9 per %	47,592 —
81,000	Superficial Feet of Tiling	at 4. 4 per %	3,442 —
67,700	D° D° of Brick Flooring	at 3. 4 D°	2,200 —
29,400	D° D° of Pitch Roofing	at 30 per %	88,200 —
53,700	Plain D°	at 20 D°	10,740 —
2,310	of Door Framing	at 4½ A°	650 —
1,845	of Rattan Door Work	at 7 A°	807 —
8,010	of Window Framing	at 6 A°	3,003 —
6,363	of Window Shutters	at 6½ A°	2,585 —
6,363	of Rattan D°	at 4½ D°	1,789 —
20	Barrels of Tar	at 31	720 —
3,000	Bamboos	at 15 per %	450 —
200	Maunds of Jute Rope	at 4 per Maund	800 —
	Carts for Soorkey, Chunam, &c. supposed to amount to		8,000 —
	Coolies for loading Chunam, Soorkey		500 —
	Amounts of the Hospital with its Offices, &c. S. R°		220,167 —

Calcutta,
1st of March 1772.

(Signed)

Henry Watson.

A true Copy.

Saml Touchett,

Clk. Mily Commc.

EXPENCE of One Range of Buildings for the Field Officers at the Cantonments at *Burrampore*.

144,000	Solid Feet of Brick Work	at 9 per ⅌	12,960	—
28,000	Maunds of Chunam	at 80 per Maund	22,400	—
2,880,000	Common Bricks	at 5. 8 per ⅌	15,840	—
69,260	Terrafs Bricks	at 7. 8 D°	519	7
507	Saul Timbers	at 16 each	8,112	—
840	Maunds of Jaggery	at 3 per Maund	2,520	—
13,852	Superficial Feet of Brick Flooring	at 3. 4 per ⅌	450	3
13,852	D° D° of Terraffing	at 6 per ⅌	831	2
8,134	D° D° of Pitch Roofing	at 30 D°	2,440	3
13,489	D° D° of plain Roofing	at 20 D°	2,697	12
21,489	D° D° of Tiling	at 4. 4 D°	913	4
21,489	D° D° of Terraffing	at 7. 8 D°	1,606	11
1,350	D° of pannelled Door Work	at 9 A° per Foot	759	6
1,782	D° of Door Framing	at 4½ D°	501	3
2,025	D° of Sash Framing	at 10 D°	1,265	10
2,025	D° of rattan'd Window Shutters	at 4 A°	506	4
2,750	D° of Window Framing	at 6 A°	1,031	4
85,000	Maunds of Soorkey	at 7. 8 per Maund	6,375	—
51	Maunds of Iron	at 10 D°	510	—
30	— 20 D° of wrought Iron	at 31 per	630	5
11	— 20 Maunds of Nails	at 26 per	190	10
	Carts for Soorkey, Chunam, &c.	at —	2,000	—
6	Barrels of Tar	at 36	216	—
1,000	Bamboos	at 15 per ⅌	150	—
60	Maunds of Jute Rope	at 4 per Maund	240	—
	Coolies for loading Soorkey, Chunam, &c.		200	—
	Pay to Lafcars		1,000	—
1,600	Panes of Glafs	at 1. each	1,600	—
	Glaziers Works		50	—
	Expence of One Range of Field Officers Quarters	S. R°	88,516	4

Calcutta, March 1, 1772.

(Signed) *Henry Watson.*

A true Copy.
Sam¹ Touchett, Clk. Mil^r Comm^e.

Fort William, 23d April 1772.

At a Conſultation; PRESENT,

The Honourable *Warren Haſtings*, Eſquire, Preſident,

William Alderſey,
Philip M. Dacres,
Thomas Lane,
Richard Barwell,
James Lawrell,
Henry Goodwin,
John Graham,
} Eſquires.

Re-conſidered the Field Engineer's Letter, with the Plan and Eſtimates of the Hoſpital of *Burrampore*, incloſed in the Military Committees of the and entered upon the Conſultation of the 13th Inſtant.

The Board diſapprove the Plan, becauſe they obſerve many of the eſſential and neceſſary Apartments are omitted, although the Building appears to be more extenſive than it ought to be. The Situation propoſed on the oppoſite Side of the River they deem very ineligible, becauſe of the Rapidity of the Current, and the Danger of croſſing during the Rains, when the People may be expected to be moſt ſickly; it is therefore Reſolved, That the Chief Engineer be directed to proceed to *Coſſimbuzar*, if it will not impede his Buſineſs at the Preſidency, to inſpect the Building already erected at the *Burrampore* Cantonments; and if there are no Plans or Elevations of them in the Poſſeſſion of the Chief and Council at *Coſſimbuzar*, or the Superintendant of the Works, that he do prepare the ſame for the Inſpection of the Board; and as the Field Officers Barracks have been commenced without any Eſtimate being formed of their Expence, that he be likewiſe directed to form a Judgment of ſuch Part of them as is already built, and acquaint the Board with his Opinion, what ought to be the Coſt; as alſo a Computation of the Expence that will attend erecting the remaining Part. Agreed alſo, That it be recommended to the Chief Engineer to fix on a proper Spot for building an Hoſpital upon, on the ſame Side of the River with the Cantonments, and to form a Plan for the ſame, taking for that Purpoſe the Advice of all the Surgeons on the Spot. The Plan, Elevation, and Eſtimate, to be laid before the Board for Approval.

The Board think it further neceſſary, that Economy be recommended to the Chief Engineer in forming theſe Eſtimates, the Company having been already ſubjected to ſuch enormous Expence in their public Buildings; and it being the Board's fixed Determination to add nothing to the firſt Plan, they hope it will be formed on mature Conſideration of all the Circumſtances to be attended to, and that he will deliver them as exact an Eſtimate as he poſſibly can form.

Ordered, the Secretary do convey theſe Directions and Reſolutions to the Chief Engineer; and alſo inform the Military Committee of our Diſapproval of the Plan, and the Orders we have iſſued; and as it is neceſſary that the *Coſſimbuzar* Council (under whoſe Charge the *Burrampore* Cantonments are) ſhould be adviſed of our Orders to Colonel *Campbell*, Agreed they be wrote to as follows:

To

To Mr. *Nicholas Grueber*, Chief, &c. Council at *Coſſimbuzar*.

Gentlemen,

We have directed our Chief Engineer to proceed to *Burrampore*, for the Purpoſe of fixing upon a Spot for an Hoſpital, and forming a Plan and Eſtimate thereof; as alſo for the Inſpection of the Cantonments, and the taking ſuch Plans and Elevations as are wanting, that the whole may be ſubmitted to our Inſpection.

You will therefore afford him whatever Aſſiſtance he may require, and grant him Acceſs to ſuch Plans and Papers, relative to the Cantonments, as may be neceſſary for enabling him to put our Orders into Execution.

Fort William, 23d April 1772. We are, &c.

Fort William, 21ſt Auguſt 1772.

At a Conſultation; PRESENT,

William Alderſey, Eſquire, Preſident,
Thomas Lane, *Richard Barwell*, *Henry Goodwin*, } Eſquires.

Read the Two following Letters from the Chief Engineer:

To the honourable *Warren Haſtings*, Eſquire, Preſident and Governor of *Fort William*, Council, &c. &c. &c.

Honourable Sir, and Gentlemen,

Agreeable to your Orders, I have inſpected the Buildings at *Burrampore* Cantonments, a Plan of which I have now the Honour to lay before you.

The Buildings which are ſtained Red, are all completed in their Maſonry, Plaiſtering, Paving, Terraſſing, Tiling, and Roofing, excepting the Field Officers Quarters, of which One Range has its Roof already covered in with Tiles, and the other Range half completed in its Beams and Burgers. Two Doors are ſtill wanting, as well as Locks, for each of the Officers Quarters, and Window Shutters to complete the whole of the Offices, and Eight Ranges of the Soldiers Barracks.

The Buildings ſtained Yellow are not yet begun upon, which, together with the Drains (marked A) and an Hoſpital for the Sick, are the only remaining Parts to complete the *Burrampore* Cantonments, agreeable to the original Deſign.

I have herewith incloſed a general Eſtimate of the Expence that will be incurred in erecting and completing theſe Buildings, agreeable to a Reduction I propoſe to make in the Article of Workmanſhip, of which a Copy is incloſed, and upon a Suppoſition that the Materials and Stores are ſupplied at the uſual Rates.

I have alſo incloſed, agreeable to your Orders, an Eſtimate of what I imagine will be the Coſt of the Two Ranges of Field Officers Quarters, when completed, upon a Suppoſition that the Workmanſhip already performed will be charged according to the former Contract Prices; and that the Work which is ſtill unfiniſhed, ſhall be executed agreeable to the Diminution of the Contract Prices before-mentioned.

I have conſulted with the Surgeons here, regarding the neceſſary Extent and Accommodations of an Hoſpital to contain the Sick of One Brigade; and they ſeem all to agree in Opinion, that it is abſolutely neceſſary to give Room for 200 Men. It was likewiſe their Opinion, as well as my own, that the Hoſpital ſhould conſiſt of Two Buildings, with an upper Floor to each, divided into Four Wards for Eighty Beds, and a Neceſſary Houſe to each Ward; the lower Floor to contain Apartments for Twenty Beds, with a Shop, Diſpenſatory, and Amputation Room, Apartments for a Surgeon's Mate, and the Steward of the Hoſpital, together with a Store Room, Victualling Room, and Baths.

Agreeable to thoſe Principles, I have executed a Deſign for one of thoſe Hoſpitals, to contain 100 Men, which I beg leave alſo to lay before you.

I have examined with Attention all the Ground within the Environs of the Cantonments, and am of Opinion with the Surgeons, that the beſt Situation for the Hoſpital is to the Northward, and within 700 Yards of the Cantonments, upon a high dry Spot, upon the Banks of a large Gill. There is a Houſe upon this Ground, in which Colonel *Morgan* is at preſent lodged, which, when the Hoſpitals are erected, would ſerve as Quarters for ſome of the Surgeons of the Hoſpitals, and may be purchaſed, I believe, at a more moderate Rate for the Company, than what would attend the Conſtruction of ſuch another Building for the ſame Purpoſe; but that Matter I ſubmit entirely to you.

I have given Directions to lay out the Artillery Sheds and Powder Magazine, agreeable to the Preſident's Orders of the 8th Inſtant; and as there is but a ſmall Quantity of Bricks in Store, and ſcarcely any Chunam, I beg leave to recommend that you would be pleaſed to take into your immediate Conſideration, Meaſures for ſupplying the Works with theſe neceſſary Articles without Loſs of Time; and that inſtead of the preſent Bricks, which are ſcarce Nine Inches in Length, Bricks of Eleven Inches be provided for the Uſe of the Buildings, as they require leſs Chunam and leſs Soorkey.

I am, &c.

Burrampore, 10th July 1772. Signed, *Archd Campbell*, Lt. Col. and Chief Engineer.

To the Honourable *Warren Haſtings*, Eſquire, Preſident and Council of *Fort William*.

Honourable Sir, and Sirs,

I underſtand it was propoſed, about Two Years ago, to incloſe the Cantonments of *Burrampore* with a Brick Wall and Ditch, to prevent the Soldiers from Deſertion, and which on a future Occaſion might be converted to the Purpoſe of Defence; but as I had not the Honour to be conſulted on the Nature or Propriety of ſuch a Work, although it came immediately under my Department, I had it not in my Power, before I received Mr. *Haſtings*'s late Order, to ſuggeſt an Opinion regarding it.

I have ſeen the Deſign which Major *Watſon* gave in to the Board for ſuch an Incloſure; and can by no Means approve of it, either as a Place of Defence, or as a Barrier to the Soldiers of thoſe Cantonments againſt Deſertion.

In the former Caſe, the Deſign itſelf is extremely expenſive, ill calculated for Defence, and worſe adapted to the Ground for which it was intended; and in the latter Inſtance, as there was ſcarce an Obſtacle to the Soldiers going out, but a ſerious one to their coming in, this unhappy Circumſtance would follow, that Deſertion would become more frequent than ever from the Cantonments.

The eaſy Acceſs which Soldiers would find to the Country, would encourage them to paſs the Centries in a dark Night, and to go out, although their firſt Intention might only be to get drunk; yet, upon finding their Return to the Cantonments impracticable in their drunken State, without being diſcovered, they would abandon the Attempt, and after a Night's Abſence dread appearing the next Day; ſo that from one Circumſtance to another the Soldier would be drove to abſcond, and at laſt (as often has appeared by the Proceedings of a Court Martial) would fooliſhly reſt his only Security in Deſertion.

I cannot imagine the *Burrampore* Cantonments were ever intended as a Poſt of Defence; nor do I conceive their improper Situations, or the probable Exigencies of Service,

Service, will ever entitle them to be conſidered in that Light; it would therefore, in my Opinion, be inconſiſtent to lay out any Expence in fortifying them; but leſt the poſſible Exigencies of Service ſhould ever require their being fortified, I have expreſſed in plain black Lines on the Plan, the Figure of ſuch a Work as appears to me, from the Simplicity and Diſpoſition of the Parts, not only to ſuit the Ground better, but alſo to afford a more ſerious Defence to the Cantonments; but as I underſtand the incloſing of thoſe Cantonments is particularly meant to prevent the Soldiers from going out without Leave, a ſuperfluous Expence ſhould therefore be avoided; and inſtead of following the Circuit of the Polygons, I would recommend that a Ditch and ſtockaded Paliſade, the Bottom ſhould embrace the Outſide of the Cantonments, parallel to the Sides of the great Parade, with Centry Boxes placed at the Diſtance of 100 or 120 Yards from each other, to command the Outſide of the Stockade effectually. The Inſide of the Stockade ſhould be planted with a Thorny Hedge, to prevent the Soldiers from approaching it. This, I imagine, would ſtop the Soldiers from going out; and as the honourable Company have already, in the Neighbourhood of *Coſſimbuzar* above 4,000 Saul Timbers, which, in my Opinion, cannot be diſpoſed of to a better Advantage for their Uſe; and as the Expence of erecting ſuch a Work would not amount to One-tenth of the Expence of building a Brick Wall in the Manner propoſed by Major *Watſon*, and will not require being replaced for Eight Years, as I have experienced from my Obſervations in this Country, I ſubmit to your Board how far it may deſerve a Preference.

I am, &c.

Fort William, Auguſt 1ſt, 1772. *Archibald Campbell*, Lt. Col. and Chief Engineer.

The Expences already incurred at *Burrampore* being ſo great, the Board are of Opinion no new Buildings ſhould be erected.

Agreed, however, That Copies of the above Letters, with the Plans and Eſtimates, be tranſmitted to the Committee of Circuit; and that we write to them on this Subject as follows:

To the Honourable *Warren Haſtings*, Eſquire, &c. Members of the Committee of Circuit.

Gentlemen,

The Chief Engineer, ſince his Return from *Burrampore*, has laid before us a Plan of the Cantonments there, deſcribing their preſent State, and ſuch Parts as yet remain unfiniſhed, with a Calculate of the Expence that will be required for completing the whole. When we conſider the very heavy Charges theſe Buildings, as well as thoſe at *Dinapore*, have already ſtood the Company in, and, as we find by Experience that Eſtimates can be ſo little depended upon for aſcertaining the real Expence of capital Works, it is with the utmoſt Reluctance that we can prevail on ourſelves to give a Sanction to any further Buildings whatever to be erected, until the Neceſſity of them ſhall evidently appear, and ſome Means deviſed to fix the Expence at a Certainty, and upon the moſt frugal Syſtem.

We therefore beg leave to propoſe, That you will take the Opportunity, whilſt on the Spot, of receiving the Matter under your Conſideration, and aſſiſt us with your Opinion, as to ſuch further Buildings as ſhall appear to be indiſpenſably neceſſary for the Accommodation of the Brigade that is quartered at *Burrampore*; for this Purpoſe we incloſe two Letters, with the Plans and Eſtimates delivered in by Colonel *Campbell*, and requeſt, at the ſame time, that you will take Meaſures for ſupplying ſuch Materials as be required in conſequence of your final Determinations upon this Subject.

Fort William, 21ſt Auguſt 1772. We are, &c.

Fort William, 10th September 1772.

At a Conſultation; PRESENT,

William Alderſey, Eſquire, Preſident,
Thomas Lane,
James Harris,
Henry Goodwin, } Eſquires.

Read the following Letter from the Committee of Circuit:

To *William Alderſey*, Eſquire, &c. Gentlemen of Council at *Fort William*.

Gentlemen,

In compliance with your Reference of the 21ſt Inſtant, we have taken into Conſideration the actual State of the Cantonments at *Burrampore*, with the different Plans for their Improvement and Completion, as contained in the Papers tranſmitted to us.

Our Sentiments entirely coincide with yours, in the Reluctance which you expreſs to giving a Sanction to any further Buildings. In that Spirit we have conſidered the Subject, and have only determined to recommend ſuch Works to be ſtill carried on at *Burrampore*, as an evident Neceſſity demands, or a Principle of Economy urges us to, for the Preſervation of what is already done.

With theſe Views we judge it proper, that the Outhouſes to the Field Officers Quarters ſhould be built with all convenient Diſpatch, as the Expence already incurred by that Article would be fruitleſs, without that Work to render the others complete. But we are of Opinion that there is no immediate Neceſſity for undertaking the Houſe for the Commandant.

The Two Guard Rooms, the Priſon, and the Congee Houſe, we regard as Works of Neceſſity, and ought directly to be built; and the Drains undoubtedly ought to be completed, not only for the ſalutary Purpoſes for which they were immediately intended, but alſo for the Preſervation of the Buildings which are already executed.

An Hoſpital is, doubtleſs, a principal Object of Attention in a Military Cantonment; but we imagine that it will be only neceſſary to undertake one (according to the Plan) for the preſent, leaving it to Time to ſhew, whether or not the other will be wanting for theſe Cantonments.

You were informed by the Chief Engineer, that ſome Steps are already taken, by Order of the Preſident, towards the building a Powder Magazine, and Sheds for the Artillery; this Order meets our full Approbation, as we look upon both the Powder and Artillery as Objects too ſerious to admit of the ſmalleſt Heſitation in providing for their Safety, and we recommend this for your Concurrence.

We have duly deliberated on the Arguments with which the Chief Engineer furniſhes us, on the Subject of the Lines propoſed for the Prevention of Deſertion, and other Purpoſes; and we agree with him, that there is no Neceſſity, at this Time, for ſurrounding the Cantonments with any Works, either for Defence or preventing Deſertion. The Reaſon aſſigned by him appears equally cogent againſt a Stockade as againſt a Rampart; and we are perſuaded, that Centries properly placed, with the uſual Precautions of Out-poſts and Patroles, will be more effectual in reſtraining that Evil.

We feel the Juſtneſs of your Obſervation, That Eſtimates can be little depended upon for aſcertaining the Expence of capital Works; and for this Purpoſe we think it would be highly expedient to endeavour, in this Caſe, to bring it to a Certainty, by entering into one Contract for the whole Work to be done: We mean by this, that it would be adviſable to publiſh Advertiſements, giving Notice that the Preſident and Council will

will be ready to receive Propoſals for undertaking theſe Works: The Materials, Labour, Building, and Finiſhing, to be included in one Contract, to aſcertain ſpecific Sums; and further, to give Notice that Plans and Elevations of the Building, with Deſcriptions of the ſeveral Parts of each, and the particular Dimenſions and Quality of the Materials (to be furniſhed by the Chief Engineer) will be lodged with the Secretary at *Calcutta*, and with the Chief at *Coſſimbuzar*, for the Information of ſuch Perſons as chuſe to deliver in Propoſals; and that the Contract will be given to the beſt Bidders; that is, to thoſe who offer on the loweſt Terms.

Theſe are our Concluſions, on a Subject you were pleaſed to refer to us; which we now ſubmit to your Judgment and Approbation.

We are, &c.

Signed, *Warren Haſtings*, *Saml Middleton*, *P. M. Dacres*, *Ja^s Lawrell*, *J. Graham*.

Coſſimbuzar, 31ſt Auguſt 1772.

Agreed, We in conſequence write as follows to the Chief Engineer:

To Lieutenant Colonel *Archibald Campbell*, Chief Engineer.

SIR,

Having reſolved on finiſhing the *Burrampore* Cantonments by Contract, for a certain ſtipulated Sum, comprehending Workmen, Materials, and Charges of every Denomination, we ſhall publiſh Advertiſements, giving Notice of our Deſign and Intention of receiving Propoſals for this Work: But as it is neceſſary that the Perſons who may offer Propoſals ſhould ſee the Plans and Elevations of the intended Buildings, with Deſcriptions of the ſeveral Parts of each, and the particular Dimenſions and Quality of the Materials; and as the propoſed Advertiſement cannot be made until theſe Plans and Papers are prepared; we deſire that you will have the ſame in Readineſs as ſoon as poſſible, one Sett of which is to be ſent to our Secretary, and another you will forward to the Chief at *Coſſimbuzar*.

The Buildings we are of Opinion ſhould be erected and completed, and which we deſign to contract for, are as follows:

Out-houſes to the Field Officers Quarters.
Two Guard Rooms, Priſon, and Congee Houſe.
The Drains to be completed.
One Hoſpital according to the Plan you delivered in.
Powder Magazines and Artillery Shed.

The Commandant's Houſe we deem needleſs, for the preſent at leaſt; and we think that one of the two Hoſpitals you have planned will be ſufficient for the Uſe of the Brigade ſtationed at theſe Cantonments.

We are, &c.

19 June 1773. Errors excepted,
Fort William, *Sam. Wilks.*
10 September 1772.

Extract of the General Letter from *Bengal*, dated 10th November 1772.

20. Immediately on the Receipt of your Commands by the *Grafton*, for limiting the Expences of Buildings and Fortifications, we iſſued Orders for ſtopping all Undertakings of that Sort throughout the Province, till ſuch Time as, by obtaining proper Returns, we ſhould be able to proportion the Sum according to the Exigencies of the ſeveral Services. Prior to this we had, from our own Ideas, of what was fit and conſonant to the Spirit of your general Directions, curtailed the Plans of ſeveral Works which were carrying on, particularly that of the Cantonments of *Burrampore*, which, to our extreme Concern, we find has been drawn out to a Sum greatly exceeding what was originally intended.

And Your Committee have annexed, in the Appendix, N° 4, the Minutes of Conſultations referred to in the laſt-mentioned Narrative.

And Your Committee ordered an Account of all Proceedings reſpecting the Fortifications under the Preſidency of *Fort William*, in *Bengal*, to be laid before them.

And Mr. *Wilks* produced the following Narrative, viz.

Narrative of the Origin, Progreſs, and preſent State of Fortifications at Fort William.

1757. General Conſultation 14th April. IN April 1757, a Committee was appointed to carry on the Fortifications with Economy; and the 2d of May it was agreed, that the Mode of providing Materials ſhould be by ſending People to the adjacent Aurungs to procure them.

2d May. Captain *Robert Barker* delivered in to the Board a Report of what was deemed neceſſary, and was ordered to prepare a Plan; but the Execution thereof was to be ſuſpended till Captain *Brohier* ſhould have approved it.

13th June. Captain *Barker* repreſents, that not more than One-third of the People entertained on the Works "really work;" ſo that the Company incur treble Expence, and have but One-third of their Work done; but he adds, that the People all appear at Night to be muſtered:

That great Frauds were thus practiſed by the Banyans, who took the Pay of thoſe Labourers who deſerted; and,

That his Authority was not ſufficient to prevent ſuch Frauds.

Mr. *Frankland*, the Superintendant, replies to Captain *Barker's* Repreſentation; and the whole is referred to the Committee of Fortifications.

4 July. The Committee eſtabliſh Regulations for carrying on the Works, by which, Invalids in the Company's Pay were directed to ſuperintend the Labourers; who were obliged to work from Half an Hour after Sun-riſing till Two Hours before Sun-ſet; and Carpenters and Bricklayers were to be employed at Monthly Wages.

Colonel *Clive*, *W. Watts*, and *Charles Manningham*, recommend, that a Fortification be built at *Coſſimbuzar*.

25 July. Captain *Brohier* repreſents, that it is neceſſary to carry the Fortifications of *Fort William* ſo far as to incloſe many valuable Buildings; that otherwiſe they muſt be purchaſed, which, he ſays, would far exceed the Coſt of extending the Fortifications to incloſe them.

The Method propoſed by the Engineer for carrying on the Works, was, to have the Liberty of employing ſuch Overſeers as he

1757. General Consultation.

should think proper, and that all the Artificers and Cooleys should be under his immediate Orders; and also, that an Account of the whole Expence should be laid Monthly before the Board.

The Board thereupon ordered a List of Materials to be prepared, and also a Plan of the intended Citadel to be laid before them: And agreed,

2d August. That the Committee of Fortifications should provide those Materials.

1758. 7 Sept. It being deemed necessary to have an Estimate of the Expence of the New Fort, Captain *Brohier* was ordered to prepare such Estimate; and as the Works were far advanced, it was supposed the Estimate might be rendered tolerably exact.

2d October. Captain *Brohier* delivers in an Estimate of the Expence already incurred (Copy whereof is in Appendix N° 1.) and of what he conceives the Works will cost finishing; by which it appears, that he expects the Works will cost Rupees 1,36,159 more than was first estimated; which Excess he accounts for, as being occasioned by incidental Charges at the first Outset; such as levelling the Ground, demolishing Houses, &c. and by the Irregularity, Badness, and Insufficiency of the Materials; and further, by sundry Charges which attend mustering and paying the Labourers: But he nevertheless represents, that in the Brick Work alone he shall save the Company, Pounds Sterling 197,000, and finish the Works in Half the Time it would have taken to execute them on common Principles.

The first Estimate of the New Fort is as follows; viz.

	C. Rs.
For the Body of the Place —	11,72,309
For Five Ravelins and Six Counterguards, Draw Bridges and Pallisadoes included —	7,40,260
Total	19,11,569

2d October. The Charges incurred from November 1757 to August 1758 are stated at Current Rupees 7,58,083, and it was then estimated, that the whole Expence would amount to Current Rupees 21,52,128.

In March 1758 the Court of Directors inform their Engineer, that the Object he was never to lose Sight of was, the confining of the Works to a contracted Plan, and the avoiding of those great Designs hitherto projected, by constructing such Fortifications only as might be defended by a reasonable Number of Men against any Enemy; and they limit that Number to One thousand Europeans at the utmost; and add, that they judged it necessary again to confirm their Orders, to prevent any Deviation, which the late prosperous* Turn of their Affairs might otherwise induce their Servants to make from such Orders.

By the General Letter of March 1759, the Court of Directors declare the first Estimate of Rupees 19,11,569 an enormous Sum for the New Fort. They repeat their former Orders for confining the Works of *Fort William* to a contracted Plan; utterly disapprove erecting Fortifications at subordinate Settlements, and particularly at *Cossimbuzar*, as had been recommended by the Select Committee; and add, that were they to adopt the several Plans for Fortifications which were suggested by their Servants at *Bengal*, half the Company's Capital would be buried in Stone Walls; and that their said Servants seemed so thoroughly possessed with Military Ideas, as to forget that their Employers were Merchants, and Trade their principal Object. But by Letter of 1st of April 1760, the Court of Directors acquiesce in the Opinion of the Governor and Council of *Fort William*, respecting a Fortification to be erected on *Burrampore Plains*, which the said Governor and Council had advised the Court of Directors would cost but a Trifle.

1758. General Consultation.

In March 1760, the Governor of *Bengal* advised the Secret Committee of the Court of Directors, that, on Captain *Brohier*'s extensive Plan, he was certain 50 Lacks would fall short of accomplishing the New Fort. That the Impropriety of those extensive Works was easily demonstrable; because they could answer no End, unless a Garrison be kept up sufficient for the Defence; and if the Company were to be at the Expence of so large a Garrison, the Works would then be useless; because such Force would always enable us to take the Field, and we could never be under the Necessity of retiring to Fortifications, be the Enemy Natives of the Country or Europeans: That when he had occasionally objected to the unbounded Expence of the Works, he had always been given to understand, that Captain *Brohier*'s Powers were independant of the Governor and Council, and that he was not under their Controul; but finding it not true, he hoped the Body of the Place, Ravelins, and Glacis, might be finished before the next Rains set it, and the Fort be in a defensible Condition; which, when completed, a Stop should be put to the Outworks till further Orders; for that such Outworks would nearly equal in Expence the Body of the Place.

The Court by Letter, dated 31st December 1760, declare, that the extensive Plan of the New Fort had been adopted without their Knowledge, and contrary to their Intentions; and direct, that a Stop be forthwith put to the Outworks till further Orders.

The 13th March 1761, the Court of Directors repeat, that the Governor and Council of *Fort William* had set out upon a Plan very different from the Intentions, Instructions, and Directions from Time to Time given, by the Court of Directors, for fortifying *Fort William*; that a considerable Progress had been made before they could possibly be advised thereof; that if completed on Captain *Brohier*'s Plan, they would not cost so little as Pounds Sterling 600,000; besides the amazing Expence of maintaining a Garrison of 2,500 Europeans, and 3,000 Sepoys, which would be necessary to defend them; that they could not avoid expressing their great Uneasiness at finding so great a Share of their Capital in a great Measure unnecessarily sunk; that a contracted Plan would have been agreeable to their Directions and Intentions, and have saved an immense Expence; that as Captain *Brohier* had

* Recapture of *Calcutta*, and Restitution of their Losses by *Mier Jessier*, to a very large Amount.

1758. General Consultation. had been ordered to desist from the Outworks, no Additions were to be made, either of Outworks or any others, but such as were absolutely necessary; that, as Captain *Brohier* had deviated so greatly from his Estimates, no Works whatever were in future to be begun, without being as fully satisfied as Circumstances would permit of the real Expence to be incurred thereby.

In August 1761, the Court of Directors received Advice of sundry Frauds, which had been practised by the Persons employed on the New Fort; and that a Bribe of 80,000 Rupees had been sent to the Governor*, to induce him, as he supposed, to suppress the Evidence of the said Frauds; which Sum he had paid into the Company's Treasury.

The Frauds alluded to appear to have arisen from Overcharges in the Materials; viz. Soorkie, Chunam, Bricks, and Timbers, and from false Musters of Coolies, or Labourers; and the President declared, there were the strongest presumptive Proofs, that the Company had been plundered of at least One-third of the whole Charge incurred to December 1759; but the Frauds discovered, and proved, at that Period, amounted only to Rupees† 4,24,566. The Engineer, Captain *Brobier*, was thereupon arrested, but afterwards set at Liberty; and it appears that he escaped from the Settlement, in the Night between the 29 and 30 of July 1760, and never returned afterwards to *Fort William*.

1760. 7 July. 17 July. In July 1760, Mr. *Amphlett* was appointed to carry on the Works, with a Salary of Rupees 4,000 per Annum; and Captain *Brohier* having tendered sundry Stores, and other Materials, as a Security for the Payment of Rupees 76,264, and as Restitution for Frauds committed on the Works; they were received in Part of such Restitution.

20 October. In October 1760, the Engineer represents, that in his Predecessor's Time he found the People really employed were not more than Two-thirds of the Number daily charged; that the Banyans had an Opprotunity of getting by false Charges 50 per Cent. at the least, upon the Materials furnished. Whereupon a Muster-master was appointed, to prevent such Abuses in future.

1761. Consultation. 13 April. In April 1761 the Engineer recommends, that an Alteration be made in the Flanks of the Bastions; and estimates the additional Charge at Rupees 30,000, which was approved by the Governor and Council.

7 Sept. The Engineer represents his great Want of Artificers, and that the dilatory Manner of carrying on the Works will greatly enhance the Expence; that the whole Charge for the last 12 Months had amounted to Current Rupees 2,72,742. 14. 9.

1762. 4 Jan. The Committee of Works represent, that the Storekeeper of the Works kept only an Account of the Receipts and Issues of Stores, but took no Notice at all of their Value; and that the Paymaster kept neither Journal nor Ledger; so that it could neither appear what Materials were expended, what in Store, nor what Sums were due from the Contractors, for Advances made to them: Whereupon the old Books were ordered to be balanced, and closed, and a regular Journal and Ledger kept in future. 1762. Consultation.

In March 1762, the Engineer renews his Complaint of being in constant Want of Materials and Workmen; to which Causes he imputes the slow Progress of the Works. 25 March.

Whereupon the Board empowered him to seize all the Calcutta Bricklayers, and directed the Zemindars to enforce their Orders. 29 March.

In September 1761, the Court of Directors observe, that the Proceedings of the Board, relative to the Frauds committed in the New Fort, had been too superficial; and declare it impossible that such Iniquities could have been carried on, without the Connivance and Participation of the Pay-masters and Storekeepers: That rendering the Banyans answerable to the Company for Frauds committed in Offices where Covenanted Servants were Principals, was both inconsistent and unreasonable: That the Principals are accountable for all Concerns in their respective Offices; and that if they employ Black People, they shall make good all Losses sustained by the Company on their Account.

In consequence of the above Letter, the Board formed themselves into a Committee, and resumed their Enquiries into the Frauds committed in carrying on the Fortifications; and it appears, that many Papers relative to the Works had been secreted or destroyed; but in a List delivered in to the Committee, of the Overcharges during Mr. *Mackett*'s Superintendancy, they are stated as under: 13 May. Proceedings Committee, 19 May 1762

From February 1759 to Ditto 1760, at R^s 2,17,586. 4. 6; from April 1760 to November following, the Overcharges are stated at Rupees 1,27,178. 11. 10; which Sums are said to have been divided amongst Eleven Persons.

Mr. *Charlton* having been dismissed by the Company, for want of Care and Attention in his Office as Paymaster, exculpates himself; and was afterwards reinstated in the Service by the Court of Directors.‡ 9th August.

Upon the Representation of the Committee of Works, that the Merchants would not contract for more than One-eighth of the necessary Quantity of Bricks for the ensuing Season, the Board appoint a Superintendant of Brick-making on Behalf of the Company, and agree to allow him a Premium of 12 Annas per Thousand on large, and 4 Annas per Thousand on small Bricks: They also give him Authority to collect all the Brick-makers, and prohibit making of Bricks by every other Person, on Pain of Confiscation.‖

Mr. *Amphlett* having resigned the Post of Chief Engineer, observes, that at the Rate of the last 12 Months Proceedings, the Fort will remain imperfect at the End of 12 Years; but he hopes a more plentiful Supply of Workmen and Materials will be procured in the ensuing Season. 11 October.

Lieutenant *Polier*, having served under Mr.

* (Mr. *Holwell*.) Vide Proceedings of Committee, 15 May 1760, and 24 June 1762; also General Consultations, 22 Dec. 1763.

† See separate Statement of Overcharges, per *Warren*.

‡ Letter to, 22d February 1764, Par. 60.

‖ Vide Mr. *Wood*'s Requisition, 26 August, on Committee's Proceedings.

1762. Consultation. *Amphlett*, was at that Time appointed Chief Engineer; and a regular Eſtabliſhment was thereupon formed, conſiſting of—

22 Nov. Captain Lieutenant *Polier*, whoſe Annual Allowance as Engineer was C. R^s 4,000,
And as Captain Lieutenant 5*s*. per Day, and Batta 6 *Arcot* Rupees,
One Sub Engineer 5*s*. and Batta 4 *Arcot* Rupees.
— Practitioners, Ditto 4*s*. and Batta 1*s*. 10*d*.
— Volunteers 20 Rupees per Month, and 2 per Day Batta.

The 9th of March, 1763, the Court of Directors declare their Concern at the Charge of the New Fort; which, to December 1761, had coſt Lſt. 350,000; but expreſs great Satisfaction at the Board's Intention of curtailing the Out-works, and of keeping regular Books; they again direct, that conſtant Attention be paid to keep the whole Expence within Bounds.

1763. 20 June. The Engineer reports the Work done in the laſt Seaſon; and repreſenting that Want of Materials prevented him from proceeding. He was thereupon ordered to complete the Outworks on the North Side, and the Glacis of that Front of the Fort; but firſt to finiſh the Counterſcarp.

17 October. The Committee of Works report their Opinion, that the beſt Mode of ſupplying Workmen and Materials for the New Fort, is by Contract for Bricks, and by procuring Bricklayers, Carpenters, &c. from *Dacca* and *Coſſimbuzar*.

1764. 4 June. The Engineer laying before the Board, Plans of an Artillery Yard, Armoury, and Officers Apartments, and Quarters; and informing them of the Work done ſince his laſt Report; the Board approved his Plans, and ordered him to proceed according thereto.

24 Sept. In September 1764, Captain *Fleming Martin*, by Order of the Court of Directors, took Charge of the Fortifications of *Fort William*, having been appointed their Chief Engineer. He was ordered by the Governor and Council to follow ſuch Plans and Inſtructions as had been already laid down; and not to deviate therefrom without their Permiſſion firſt obtained.

22 October. The Corps of Engineers was then ſettled as follows; viz.

1 Chief Engineer to rank as Captain.
2 Sub Directors to rank as Captain Lieutenants.
4 Sub Engineers to rank as Lieutenants; and
6 Practitioner Engineers to rank as Enſigns.

19th Nov. Captain *Fleming Martin*, the Chief Engineer, prays to be appointed Superintendant of the Brick Manufactory, which he ſtiles "a very conſiderable Poſt;" and declares, it produceth three times his Income as Chief Engineer. He alſo obſerves, that the Art of Brick-making was not, in that Climate, arrived at its utmoſt Degree of Perfection, for the Purpoſes of Fortifications. The Board, however, do not grant his Requeſt, but give him a Company of Artillery.

22 Nov. In November 1764, the Chief Engineer reports, that notwithſtanding ſundry Timbers, provided by Mr. *Helas*, had coſt the Company only 14 Rupees each, yet he found 90 Rupees had, on other Occaſions, been charged for Timbers of the ſame Size and Quality. 1764. Conſultation.

Captain *Martin* tranſmitting his Sentiments to the Court of Directors, reſpecting the State and Capacity of the Fortifications at *Fort William*; obſerves; 1764. Gen. Conſ. 26 Nov.

That the Works were then too far advanced to admit of any eſſential Reformation.

That the late Progreſs had been chiefly on the Outworks to the North.

That the Ramparts and Parapets, throughout the Fort, were in a very bad State, and demanded our firſt Attention.

That he had traced the New Fort from the Foundation, and found, that it by no Means anſwers the Repute it bears in Europe.

That the Works reſembled thoſe which have ſuſtained a Siege, rather than complete Fortifications.

That the Revêtment had burſt in ſeveral Parts of the Body of the Fort; ſo that with a Finger and Thumb the Bricks might be taken out ſingly.

That the Ramparts had been unaccountably ſloped the wrong Way; ſo that the Rains had been encouraged to waſh down the Parapets, and choak the Drains. That the Waters not finding proper Courſe, had penetrated through the Rat-holes, and other Cavities, and collecting behind the Revêtment, had burſt through, and forced their Paſſage that Way.

That of Ten Feet of Earth, added Two Years ago to the Flanks and Baſtions, not a Foot was then remaining.

That the original Syſtem of the Works was diſproportionate to any Garriſon which could be found in that Climate.

That a Force capable of manning them would be too reſpectable to be cooped up within Walls.

That a Work far inferior would always appear formidable in *India*.

That a Retreat and Security to the Company's Servants and Effects ſeemed to have been the Deſire of the Governor and Council, in forwarding the interior Buildings.

That there were not a Sixth Part of Bricklayers neceſſary for the Body of the Place; which ought to have been attended to, inſtead of the Outworks to the North; and which Outworks were then more than Half completed.

That he was at a Loſs to conceive for what Purpoſe Outworks could have been intended, whilſt the Body of the Place, or capital Defence, had been long going to Ruin, and tumbling down, ſo faſt as Neglect and natural Cauſes could contribute thereto.

That no Man who conſulted his Intereſt, or proceeded with Economy, would think of erecting Out Offices, when his Houſe was in Danger of falling down.

That Outworks to a Fortification, in the Condition of that of *Fort William*, were like fine Cloaths to an infirm Body; that this was a true Emblem of *Fort William*; and that the Conſequences would be heavy, beyond Deſcription or Belief, unleſs timely Remedies were applied.

That the preſent State of the Work ſeemed to portend Fatality, and conſtant Burthen to the Company, as it was not then half finiſhed.

That

1764. General Consultation. That it was Matter of great Concern, to see a Fortification so little proportioned to the Resources almost of a State, and the Works so unequal to their respective Offices.

That for infinitely less Expence than the Fausse Braye alone had cost, the Body of the Place would have been completed with Counterforts (which had been unaccountably omitted throughout) and with proper Revêtments, on which so much depends in a Work of that Nature.

That the Magazines stood exposed several Feet above the Top of the Parapet, as if to defy the Force of Artillery.

That the Drains and Sluices were so defective, that the Ditch was 8 Days in draining, and 3 Spring Tides in filling.

That the Encroachment of the River threatened the Fort.

1765. That it would be to the Company's Advantage to appoint an able Professor to conduct their Works in future, rather than suffer their Funds to be exhausted by Engineers not properly qualified, or deficient in Principle.

12 August. The Engineer representing, that great Abuses were committed in mustering the Artificers, Labourers, and all other Persons employed on the Fortifications; Mr. *Lacam*, the Muster-master recriminated; and prayed, that the Parties might be summoned, and heard before the Council; and the Governor* and Council inform the Court of Directors, that having enquired very particularly into the Conduct of the Muster-master, they had found it so unexceptionable, that they could not, in Justice to his Sobriety, Diligence, and Integrity, but recommend him to be promoted on the Establishment of the Company's Civil Servants.

Select Cons. 22 November In November 1765, the Select Committee†, attended by the Engineer, resolved unanimously, That the original Plan of the New Fort should be retrenched, and only the Outworks to the North completed, which were then almost finished; and in January 1766, the Committee advise the Court of Directors, that those Works had, for several Years past, been a continual Drain for Treasures, which might have been more usefully employed; that the Ditch, Ramparts, Bastions, and Ravelins, already finished, were sufficient to withstand the greatest Force which the Powers of that Country were ever likely to assemble; that enlarging the Fortifications, conformably to the intended Plan of Outworks, would not add any Thing to the Strength of the Place, unless we could maintain a Garrison in proportion to their Extent.

Gen. Cons. December 9. In December 1765 a Committee was appointed to consider of the best Means to stop the Encroachments of the River, which threatened one Side of the Fort; who recommended, that Rows of Piles should be driven against the Bank of the River, and strengthened with Breast-work; and they reporting that the Expence of such Embankment would be 6,06,000 *Arcot* Rupees, the Work was ordered to be carried into immediate Execution.

23d Dec. 1766. January 6th.

29th January Engineer's Letter. In January 1766, the Engineer informed the Court of Directors of the Progress made in the Works since writing his last Letter; and reports.

1766. Gen. Consultation.

That Want of Materials had prevented him from taking Measures for the Security of the Ramparts.

That, in consequence of the Court's Orders, the Fort should be contracted; and such Outworks as had been formerly projected, laid aside; which Outworks he declares would not have been less preposterous than expensive in the Execution.

That he was at a Loss to conceive why the former Engineer had formed the Glacis before the Outworks were constructed.

That a Rampart, Ditch, and Covert Way, were sufficient Defence in that Climate; and that if the Outworks to the North had been omitted, the Fortress would have been sufficiently formidable.

Upon the Perusal of the above Advices, the Court expressed their Concern, That after the vast Sums expended in those great Works, they should still appear in so ruinous a Condition; and that want of Judgment in those who were immediately charged with the Direction and Construction, should, have occasioned so great an Expence as must attend the making an entire new exterior Revêtment; and they again finally direct, that until the Body of the Place, the Magazines, Lodgments, Barracks, and other Buildings, immediately necessary, should be completed, no new Works should be begun but on evident Necessity.

Select Cons. 19th February. In February 1766 the Select Committee, taking into Consideration the exorbitant Profits charged upon Timbers for the new Works, and the Inconveniences attending the Mode of providing Chunam; Resolved, That the Company's Chunam and Timbers should be provided by the Country Government, and only prime Cost, and Charges of cutting down and Carriage, paid for them; and, for that Purpose,

Gen. Cons. 7th April. The Price of Chunam for Three Years past being ascertained, it was transmitted to Lord *Clive*, General *Carnac*, and Mr. *Sykes*, for their Information, who were at that Time at *Mootajeel*‡.

19 May. The Engineer reporting, that of 900 or 1,000 Bricklayers formerly in the Company's Service, all but 23 were seduced by private Persons, who gave greater Wages; the Committee of Works resolved upon the following Regulations:

1. That the Price of Labour should be determined by what is paid by the Company; and that if any Person pay more, he shall forfeit the Company's Protection.

2 and 7. That all Artificers should be registered.

3 and 5. That if any be found working without a Certificate, they should be severely punished, and obliged to work Five Days on the Fortifications for Half Pay.

4. That no Person should be suffered to employ any Artificers, without the special Permission of the Committee.

The above Regulations were not fully enforced; the Board immediately ordered all Artificers to be registered, and proposed a

* General Letter from *Bengal*, dated 29 January 1766, Paragraph 39.
† Lord *Clive*, *W. B. Sumner*, Esquire, General *Carnac*, *H. Verelst*, Esquire.
‡ A Place near *Muxadabad*.

short Day for considering the other Regulations; but it does not appear that they resumed the Subject on that Day.

1767. Gen. Conf. 9th February. The Committee of Works having been directed to take the Management of the Company's Brick Kilns into their Hands, determined upon a Trial of providing Bricks by Contract; and advised the Board, that they had succeeded beyond their Expectations: The Terms of the Contract were:

For 240 Lacks of Bricks, at 5 *Arcot* Rupees 10 Annoes per Thousand, to be delivered at the Fort Gaut by the last Day of June 1768, free of all Charges; by which they observed, that nearly a Lack of Rupees would be saved; which was approved by the Board; and Orders, by Beat of Tom Tom, were issued, prohibiting all Persons from making Bricks without the Permission of the Committee of Works.

14 April. The Committee of Works report, That Messieurs *Waple* and *Davison* having contracted for Timbers and Planks, had failed in their Contract, and the Council ordering the Penalty of 10,000 Rupees to be demanded of the Contractors, upon a Representation of their Losses, by the sinking of one of their loaded Vessels, the Penalty was remitted.

27 April. In April 1767, the Committee of Works were of Opinion, That the Completion of the New Fort should be by Contract, as the cheapest and most expeditious Method; which being entirely approved by the Council, Contracts were ordered to be prepared for the Counterscarp and other Works.

The Terms of the Brick Work were as under: For Two Feet Four Inches in Length and Breadth, and Fourteen Feet in Height, of solid Brick Work, the Company furnishing all Materials,

On the	West Side of the Fort	A. R. 5
	South Side	5½
	East Side	6
And for Plaistering, Pannelling, &c. in the Inside of the Works		6

9 July. The Court's Letter, of 21st December 1766, being received at *Bengal*, forbidding any new Works to be erected, but such as were immediately necessary for the Defence of the Place; it was Agreed, That the two principal Objects of Attention were, the Piling for preventing of the Encroachment of the River, and completing the Counterscarp; and as it appeared, that driving the Piles had exceeded the first Estimate, it was then proposed to complete that Work by Contract, according to a Plan advertised for that Purpose.

5 Nov. In November 1767, the Select Committee delivered their Opinion of the New Fort, in the following Words; viz.

"The Select Committee observing with "much Concern the enormous Expence in- "curred by all public Buildings, the very "slow Progress of the new Works, and the "present untenable and defenceless Condi- "tion of the New Fort, notwithstanding the "immense Sums expended on the Fortifica- "tions and Buildings; Agreed, We recom- "mend to the Board, That their utmost En- "deavours shall be used to trace the Source "of these Abuses, and to prevent them in "future, by directing that a Member of the "Council (the whole Board taking it in "Rotation) shall every Week inspect the "Works, attended by the Chief Engineer, "and the Civil Architect; who shall fur- "nish him with such Papers and Assistance "as he may require, to the forming a clear "and full Report* of whatever may con- "duce to the Information of the Board, "and the Correction of the manifold shame- "ful Abuses which for so many Years have "rendered these Works an inexhaustible "Fund for Fraud, Artifice, Imposition, "and Avarice. 1767. Gen. Conf.

"The Sentiments of the Governor and "Council on this Subject entirely coinciding "with those of the Committee, and the In- "spection and Reformation pointed out "by them appearing most absolutely ne- "cessary;

"The Board unanimously, and with Plea- "sure, consent to the Recommendation of "the Committee; hoping that a regular and "constant Attention thereto may have the "Effect so earnestly wished for.

"In consequence whereof, Mr. *Campbell* "begins this Week to inspect the Works, "and is directed to make a Report of "the same to the Board on Monday next; "and

"The Secretary is directed to inform the "Chief Engineer, and Civil Architect, of "this Resolution; also with our Orders "for them to attend Mr. *Campbell* (as well "as every other Member, whose Turn it "may be to perform this Duty) to give "him every Information he may require."

9th Nov. In consequence of the late Regulation, Mr. *Campbell* having visited the Works, reports,

That about 400 Bricklayers were employed on the Works;

That Materials were greatly deficient in Quantity and Quality;

That very few Guns were mounted on the Ramparts;

That Carriages were wanting for more than Three-fourths of the Guns necessary for such Purpose;

And that Embrazures were not cut for Half the Cannon.

Nov. 16. Dec. 21. The Committee of Works recommend, That Chunam may be provided by Contract; because it might be obtained on much better and cheaper Terms, and in greater Quantities, than by the Country Government; which Mode was ordered to be adopted in future, and ready Money was to be paid for the Chunam so purchased.

It is observed on this Occasion, that the Price of the Government's Chunam had been more than double the Expence of the very best Sort provided by Contract, and so bad in Quality, that with 1-4th of the Govern-

* Note, That the Reports of the Members of the Board are not found answerable to this Minute of the Select Committee, will appear on Perusal of Consultations under-mentioned:
Mr. *Campbell*'s, Nov. 9th 1767; Mr. *Floyer*, 16th; Mr. *Alderscy*, 23; *Martin* (Engineer) 23; Mr. *Russell*, 30 Dec.; Mr. *Becher*, 31; Mr. *Cartier*'s January 11, 1768; Mr. *Floyer*, 18; Mr. *Alderscy*, 25; Mr. *Russell*, February 1; Mr. *Alexander*, 9; Mr. *Becher*, 15; Mr. *Alderscy*, April 4; Mr. *Russell*, 4; Mr. *Alexander*, 18; Mr. *Floyer*, May 30; Mr. *Alderscy*, June 13; Mr. *Russell*, July 11; Mr. *Becher*, August 26; Mr. *Charlton*, December 12.

ment's

1767. Gen. Conf. ment's Chunam they were obliged to mix 3-4ths of a good kind, to render it fit for Service.

1768. Jan. 11. The Chief Engineer's Addreſs to the Court of Directors ſets forth, That the Difficulties which have at all Times attended procuring Artificers and Labourers, and particularly the laſt Year, had induced the Governor and Council to carry on Fortifications and other Buildings by Contract; and that, in conſequence thereof, the Number of People employed had been greatly increaſed; but,

That the Fortreſs was by no Means defenſible within the Walls; and that, if there were a Poſſibility of its being attacked by an European Power, he would prefer the Sacrifice of his Life, rather than the certain Loſs of Reputation, in attempting to defend a Work which falls ſo very ſhort of public and private Expectation.

15 February. The Committee of Works report, That for want of Chunam they expect the Works will ſhortly be at a Stand: That Propoſals for Cooley Work, viz. filling up the Earth, &c. were extravagantly high; they therefore propoſe to carry on that Work under their own immediate Inſpection; and the Board authorize them to advance the Pay of Coolies to Three Rupees per Month.

Select Conſultation 16 Feb. The Select Committee reſolve to accept Propoſals for Chunam, made to the Preſident by the Phouſdar of *Sylhet*; whoſe Terms were Five Rupees per One hundred Maunds, clear of all Charges; and they order the Chief Engineer to report what Number of Guns would be neceſſary to mount on the Works.

2 March. The Engineer reports, That the following Ordnance are neceſſary for the Garriſon of *Fort William*:

Iron Guns.	32 Pounders.	—	N°	40
	24 —	—	—	60
	18 —	—	—	130
	12 —	—	—	160
Braſs	6 Field Pieces	—	—	20
				410

Land Mortars.

Braſs.	13 Inch	—	—	4
	10 Inch	—	—	6
	8 Inch	—	—	10
	5—8 (Royals)	—	—	30
	4—6 (Cohorns)	—	—	20
				70

Howitzers.

Braſs.	8 Inch	—	—	10
	5—8	—	—	6
				16

Gen. Conſultation. 2 March.

Select Conſultation 11 April. The Select Committee having tranſmitted ſundry Propoſals to the Committee of Works, for carrying on the Smiths and Carpenters Works of the New Fort by Contract, and a Statement of Propoſals being laid before them, Mr. *Anderſon*'s were found loweſt for

Carpenters Work,
Smiths Work, and
Braſs Work.

And Meſſrs. *Anderſon* and *Lyon*, for Gun Carriages. The Statements in Appendix, N° 2, ſhew the Rate or Price of Workmanſhip for each Article; and

1768. Select Conſultation. The Competitors being referred to the Committee of Works, they were empowered by the Select Committee finally to adjuſt the Contracts. A Letter from the Committee of Works to the Select Committee, Appendix N° 3, explains the Particulars ſtipulated by and with the reſpective Contractors. And it does not appear that the Council were conſulted on theſe Contracts, as had been the Cuſtom on former Occaſions.

15 April. The Committee of Works repreſent to the Governor and Council the Difficulty of procuring Labourers or Coolies for the Works; and propoſe finiſhing the Counterſcarp by Contracts; and the Engineer reports, That the Works have been ſtopt, and were then at a Stand, for want of ſuch People; whereupon,

General Conſultation 4 April. The Board ordered, That no Perſon whatever, reſiding within the Company's Limits, or under their Protection, ſhould commence new Buildings of any kind, in or about *Calcutta*, until they ſhould think proper to revoke ſuch Order; and that all Perſons having Buildings in hand, ſhould regiſter their Buildings and Workmen in the Office of the Collector General; and further, that all Workmen employed on Buildings not regiſtered ſhould be ſeized for the Service of the public Works; nevertheleſs,

Mr. *Alderſey* reports, That want of Chunam and Materials had obliged the Contractors to diſcharge their Workmen, viz. to reduce their Bricklayers from near 1,000 to 136.

Cooley Hire had been, till this Period, R^s 2. An. 12 per Month in *Calcutta* Town, but was now advanced to Three Rupees per Month.

16 May. In May 1768, Colonel *Smith*, as a Member of Council, viſits the New Fort; and obſerves, that the Engineer repreſents, That a total want of able Hands retards the Work in general.

The Colonel, on this Occaſion, delivers in a Minute, ſetting forth,

That the Fort was in little better State of Defence than when he arrived in *India* in 1765.

That if political Reaſons could be aſſigned againſt carrying on the Works with Spirit, he ſhould be glad to hear them.

That our Influence and Poſſeſſions had been ſo much extended of late Years, that an important Fortreſs was the more neceſſary.

That our flouriſhing Situation in *Indoſtan* was flattering to the Extent of our Wiſhes, of which the French could not be ignorant; and that our rich Poſſeſſions in *Bengal* would probably be their firſt Object, in caſe of Hoſtilities.

That the Company owed their All to the gallant Defence of *Madraſs* in 1759.

That he was informed the French had a very conſiderable Military Eſtabliſhment then at the *Mauritius*.

That the Vicinity of *Chandernagore* affords French Agents every Opportunity of Information of our ſlow Progreſs.

That we are, and ſhall be long, obliged to keep a large Body of our Troops at an immenſe Diſtance from the Preſidency, or

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on the Frontiers; and therefore ought to have a ſtrong Place of Defence, to enable us to repel ſudden Invaders, until we collect our Forces together for the Defence of our Preſidency.

That the Climate is ſo unfavourable to European Troops, that they ought not to be brought nearer than *Coſſimbuzar*, unleſs in caſe of Invaſion.

The Colonel concludes thus:

"Let me call up your Attention to the "great Wealth and flouriſhing State of "Commerce in your opulent Town of *Cal-* "*cutta*; let me remind you, that in the "Courſe of next Year, we may expect to "have Half a Million Sterling in our Trea- "ſury; and that at certain Periods in every "Year we have a very conſiderable Inveſt- "ment depoſited at the Preſidency, until the "Diſpatch of our Ships for Europe. Theſe "are additional and very ſtrong Arguments "for our completing, with all Expedition, "ſuch a Fortification as may prove, in "Time of Danger, a ſafe Repoſitory for "the Company's Treaſures and Effects, as "well as a ſure Aſylum to the Perſons and "Properties of thoſe who live under our "Protection.

"For theſe and many other weighty Rea- "ſons, I do propoſe, That a ſhort Day ſhall "be appointed for taking into Conſideration "the preſent State of our Fortifications; "and that the Chief Engineer be ordered to "attend the Board with the Plan of the New "Works.

(Signed) *Richd Smith.*"

The Board, coinciding entirely with the Colonel in his Opinion, declare, that they ſhall be happy in receiving further Lights from him on that Subject.

The Engineer was thereupon ordered to deliver in a Plan, and give his Opinion what was then neceſſary to render the Works defenſible.

7 June. The Chief Engineer gives it as his Opinion, That Outworks to a Fortreſs, of the Extent and Capacity of the New Fort, were ſuperfluous; That Sieges in *India* had only been terrible in Relation: That *Fort William* ought to be rendered as ſtrong as poſſible, with few Works, becauſe, a Fatality to any Part of our Army might happen, and reduce our Europeans ſo far, as to conſtrain us to ſeek Refuge within the Walls of the Fort, with a Garriſon too ſmall to maintain numerous Defences, until they could be ſuccoured, which, he believed, was the great End deſigned by this Fortification; That when the Ramparts and Counterſcarp be finiſhed, and the Covert Way conformed to the Body of the Place, the Works would be formidable: That he ſaw no Neceſſity for Outworks either to the North or South; becauſe the Fronts preſent a Number of Cannon ſufficient to oppoſe any Battery which an Enemy could ſhew, and becauſe the Force of the Beſieged might be doubled from the Covert Way: That if any Outworks were deemed neceſſary to the South, it would be a few Arrows, or a detached Redoubt, or other ſimilar Works, which might be thrown up in a ſhort Time, and at a ſmall Expence; but, he was of Opinion, that a Rampart, Baſtions, Wet Ditch, and Covert Way, were Defences ſufficient for that Part of the World.

Colonel *Smith* differing entirely in Opinion from the Chief Engineer, regarding Outworks to the Fort, and ſtrongly recommending, that Ravelins ſhould be conſtructed before the Curtains, the Engineer was ordered to prepare, againſt the next Meeting of Council, an Account of the Expence which would attend the Conſtruction of Ravelins; to which Order he returns the following Anſwer:

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"I find, by Calculation, that the Diffe- 13 June. "rence of making Ravelins before each "Curtain of the Fortifications, and form- "ing the Glacis and Covert Way without "Ravelins, will amount nearly to about "Rupees 2,70,000."

The Engineer alſo preſents an Eſtimate of Ammunition and Stores neceſſary for the Defence of *Fort William*.

Colonel *Smith* thereupon delivers in the following Minute:

"The Sentiments which the Select Com- "mittee have expreſſed in their Addreſs to "the Court of Directors, under Date the "31ſt January 1766, concerning the New "Fort, are directly oppoſite to my Ideas: "This will clearly appear, by a Reference "to my Minute entered on the Conſulta- "tions of the 16th May; and that I might "fully expreſs my Sentiments on this Sub- "ject to the Council, was one, amongſt "many other Motives, with me, for having "this Matter diſcuſſed at the Board. If "there was a Neceſſity for conſtructing a "ſtrong Fortification to ſerve as a Bulwark "to our Colony, that Neceſſity is now "more urgent, becauſe our Acquiſitions "are become of ſo much greater Impor- "tance, not only to the Company, but to "the Nation; and a Place of Defence, "upon which we may depend, will prove "at all Times the Baſis of our Security, "againſt every kind of Enemy that can "attack us.

"At the Time when this noble Fortifi- "cation was firſt projected, the whole Mi- "litary Force in *Bengal* was not a ſufficient "Garriſon to defend it againſt a formidable "European Army; but, by the great In- "creaſe of our Military Eſtabliſhment, when "the Fortifications are once completed, we "ſhall now not only be able to leave a pro- "per Garriſon for its Defence, but we may "keep a reſpectable Force at the Extremity "of the Provinces; and, at the ſame Time, "we may alſo keep in the Field a very large "Detachment, to interrupt and annoy any "European Enemy in their Operations "againſt this Preſidency.

"After having expended upwards of Fifty "Lacks of Rupees in our Fortifications, "without any Outworks being conſtructed, "I can never think the Expence of Two "or Three Lacks an Object to be brought "into Competition with the Utility of Ra- "velins. The only ſolid Objection againſt "the Conſtruction of Outworks was, the "Apprehenſion of not having a Number "of Troops ſufficient to defend them; "that Objection can no longer ſubſiſt; and "as I have experienced the great Utility of "Outworks in the Defence of a Town; as "I alſo conceive that *Fort William* ought to "be rendered as ſtrong as poſſible, for the "Reaſons aſſigned in my former Minute "upon this Subject, I am fully of Opinion, "that the Conſtruction of Ravelins are ab-

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« ſolutely and indiſpenſably neceſſary, and « do moſt ſtrenuouſly recommend this Meaſure to the Approbation of the Board.

« (Signed)

« *Richd Smith.*"

11 July. The ſlow Progreſs of the Works is again repreſented to be owing to the want of Materials and Workmen.

4 July. Capt. *Martin* delivers in another Letter, in Anſwer to the Board's Reſolution to have Ravelins conſtructed; intimating, That after what he had advanced to the Court of Directors, and to themſelves, relative to the Exceſs of making Outworks to the Fort, before the Body of the Place be rendered defenſible, it muſt be needleſs to trouble them further on that Subject: He hoped the Board would not take amiſs his Diſſent, as both his Duty and Gratitude to the Service had led him to offer his Opinion with Candour, which he had done to the beſt of his Judgment.

Letter entered the 20th July.

18 July. Upon Receipt of Captain *Martin*'s Letter, the Board ordered Major *Polier* and Captain *Watſon* to ſurvey the Works, report what was then neceſſary to put the Fort in a State of Defence, and to give their Opinion relative to the Conſtruction of Ravelins before the Curtains.

20 July. Captain *Watſon* repreſents, That Ravelins to cover each of the Land Gates, and a Counter Guard to the South Demi Baſtion, are abſolutely neceſſary; and Major *Polier* reports, That Ravelins ought to be eſteemed abſolutely neceſſary. The Board expreſs their Satisfaction that theſe Opinions correſpond with their own Sentiments; and after calling Capt. *Martin* before them, and interrogating him on the Subject, conclude, that he had not advanced one ſingle Argument in Support of his Objections to the Conſtruction of Ravelins, of ſufficient Weight to induce them to alter their Intentions; and, being confirmed in their Opinion by the concurring Sentiments of Colonel *Smith*, Major *Polier*, and Captain *Watſon*, they repeat their Orders to the Engineer to prepare for the Work directly.

28 July. In July 1768, the Engineer preſents a Calculate of the paſt Expence of each Member or conſtituent Part of the New Fort, from its Commencement to the 31ſt October 1766; amounting, in the whole, to Current Rupees 40,87,283 (Copy whereof is in the Appendix, N° 4) and a new Form, or Plan, for the Engineer's Books was agreed to at the ſame Time, by which the Monthly Expence of each Member might be exhibited in one View.

22 Auguſt. The want of Workmen to carry on the Fortifications being ſtill Matter of great Complaint; it was reſolved, the 22d Auguſt 1768, that an entire Stop ſhould be put to all private Buildings, and to all Repairs of Buildings, after the firſt Day of November enſuing.

And to enforce the ſaid Orders, it was recommended to the Committee of Works, to have the moſt watchful Eye upon every private Building; and ſhould any Perſons prove diſobedient, their Workmen were to be ſeized, and the Perſons who employed them reported to the Board; for which Purpoſe, a regular Report of ſuch Perſons was to be made Weekly, that the Board might, from time to time, take ſuch Meaſures for their Reprehenſion, as would enforce Obedience to their Orders; and further,

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That the Committee of Works ſhould be ſupplied with ſuch a Sepoy Force as ſhould be by them thought neceſſary for enforcing the above Reſolutions: It was alſo obſerved, that, as there was great want of Labourers for the new Works,

The Reſident at the Durbar ſhould be deſired to exert his utmoſt Endeavours to procure Five thouſand Builders from *Moorſhedabad*, and directed to ſend them down to the Preſidency as ſoon as poſſible.

Mr. *Becher* reports, That want of Chunam and Bricks was ſtill the general Complaint. 26 Auguſt.

The Court of Directors having, by Letter of 16th March 1768 *, expreſſed their Concern at the exceſſive Charges of the New Fort, ſignified their Deſire that the Works might be finiſhed by Contract. 1 September. Letter to *Fort William*, 16 March 1768.

And, from this Period, almoſt all the Materials and Stores wanted for the Fortifications have been provided by Contract. Copies of ſundry Propoſals and Contracts, herein inſerted, will convey the beſt Information contained in the Company's Records upon that Subject.

In September 1768, the Superintendency of the new Works was given to Captain *Watſon*; who recommends, that digging the Excavations of the Ditches, for conſtructing the Ravelins, be the firſt Work undertaken; and that it be done by Contract. 13 September. 4 October.

Advertiſements were ordered to be publiſhed for Propoſals accordingly; and accepted at the Rate of 64 ſolid Feet for One *Arcot* Rupee. 7 November.

Lieutenant Colonel *Martin* (late Captain *Martin*) having been ordered, the 3d of Auguſt, to open a Set of Engineers Books for the Uſe of the New Fort; and it appearing, by a Letter from the Committee of Works, that, on the 4th of October, he had not commenced the ſaid Books, he was expreſsly directed to finiſh them by the 1ſt Day of January enſuing, in order to their being tranſmitted to the Court of Directors by the firſt Ship of the Seaſon; but the 7th of November following, Colonel *Martin* obtained leave to reſign the Company's Service, and proceed to Europe; and it does not appear that he ever began the Books during his Stay in *India*.

The Committee of Works tranſmitting ſeveral Statements of Propoſals for ſupplying all Kinds of Stores for the new Works; one of them, being lower than the Bazar Prices, was accepted. 28 November.

The 12th December 1768, the Board came to a Reſolution to receive the Report of the Committee of Works the firſt Monday in every Month. 12 December.

In February 1769, Lieutenant Colonel *Archibald Campbell* arrived at *Bengal*, having been appointed Chief Engineer by the Court of Directors, and took Charge of the Works accordingly; he was immediately ordered to ſurvey the Timbers; and, in particular, to give his Opinion, how far the Piles, which had been driven for the Embankment, would anſwer the Purpoſes of preventing 1769. General Conſultation, 20 February.

1769. Gen. Conf. the Encroachment of the River. He reports,

16 March. That he had ordered a Stop to be put to that Work, as it could by no Means answer the Purpose for which it was intended; but that piling in a different Manner might divert the Course of the Stream, and answer the Ends desired.

13 July. Sundry native Contractors having failed in their Contracts for Chunam, by which a Penalty of 20,000 Rupees was incurred, and one of the Defaulters being Zemindar of *Jessore*, it does not appear that the Board had any Remedy in their Power against him, by Recourse to legal Process for Recovery of the said Penalty; they therefore applied to the Resident at the Durbar, and directed him to use his Influence with Government for the Recovery thereof, or to obtain for the Company the Terms stipulated to be fulfilled by the Contractor.

8 November. In November 1769, the Committee of Works informed the Governor and Council, that Colonel *Campbell* had not been able to find any of Captain *Martin*'s Monthly Books in the Engineer's Office, excepting only the Accounts for Two Months; and that Colonel *Martin*'s Departure for *England* had deprived them of all Prospect of recovering such Accounts. They therefore recommended, that Colonel *Campbell* should form an Estimate of the different Members of the Fortifications, from the gross Amount, and that he should begin a real Account thereof, and continue it from May 1769; which was ordered accordingly.

The Engineer having proposed, that making the Excavations of Part of the intended Works should be by Contract, the Board ordered, That the said Work should be performed by the Company's Coolies, and not by Contract.

By a Return of Artificers employed upon the New Fort, in October 1769, they appear to have been as follows:

Artificers.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
Carpenters, Mates, and Mestries	502	514	403	496	421	555	545
Sawyers, Mates, and Mestries	88	91	89	74	84	90	80
Screen Makers and Mestries	16	15	13	16	26	18	13
Smiths, Mates, and Mestries	34	34	37	38	35	37	31
Brassmen, Mates, and Mestries	18	17	17	18	18	18	18
Gilledgar	1	1	1	1	1	1	1
Painters, Mates, and Peons	55	54	55	53	47	48	41
Leathermen and Mestries	9	5	6	8	8	9	6
Caulkers and Mestries	22	20	17	23	15	16	15
Workmen.							
Peons	15	16	16	17	19	20	19
Bricklayers, Mates, and Mestries	509	503	497	503	492	508	509
Basket Menders	40	33	29	30	29	32	28
Gruameys	92	78	74	81	90	85	92
Lascars	631	628	628	628	587	628	615
Buxey Coolies	28	29	28	27	27	29	29
D° Boys	62	65	18	21	21	25	31
Pergunnah Coolies	1,676	1,863	2,449	2,488	2,320	2,440	072
Perriars	10	9	10	10	8	6	—
Stone Cutters and Mestries	20	20	17	20	21	21	21
Total	3,828	3,995	4,404	4,532	4,269	4,586	4,166

1770. General Consultation. 11 January. By a Letter from the Military Storekeeper, in January 1770, it appears, that the Books of that Office had never been adjusted since the Loss of *Calcutta*, which happened in the Year 1756; and by an actual Survey and Return of the Military Stores, the Deficiencies, in some Articles, were found to be very great, and the Surplusses in others equally so; the Storekeeper observed, that, till lately, it had not been customary to introduce on the Books either Tents, Tumbrels, Carriages, or any other Thing made in the Laboratory; nor ever to write off the Stores expended in making such Articles; but a regular Journal was thereupon ordered to be kept in future. The Account of Quality and Quantity of the Stores in Garrison at that Time, together with the exact Deficiencies and Surplusses, being very long, is omitted here, and entered at large in Appendix, N° 5.

1770. 18 January. The Committee of Works representing, that private Buildings were carried on, contrary to the Orders of September 1768, to the great Delay of the new Works, the said Orders were renewed, and the Zemindar was directed to publish them by Beat of Tom Tom.

20 February. Sundry Contractors having failed in their Contracts, a Fine was ordered to be levied on one of them; another not having delivered in proper Stores, the Board were of Opinion, that such Circumstances would ever happen, whilst Persons were induced to offer lower Terms than they could afford, through Fear of losing their Contract; and direct, that the Committee of Works purchase the Stores for the present.

In

1770. Gen. Conſ. April 24. In April 1770, the Number of Artificers and Workmen employed on the New Fort amounted to about 6,500; and,

12 June. In June, to upwards of 10,000.

14 Auguſt. In Auguſt 1770, *Mr. Jekyll*, the Storekeeper of the New Works, repreſented to the Board, That Mr. *Barwell* had found that Office in the utmoſt Confuſion; That no regular Books had been kept till 1765: That by Mr. *Barwell*'s Aſſiduity, before he left the Office, much Progreſs had been made in bringing Order out of Confuſion; That the Storekeeper's Accounts were at laſt finally ſettled, and great Deficiencies of Sand, Bricks, and Timbers, diſcovered, and alſo various bad Debts; which he accounts for in the following Manner; viz.

Sand.—That great Quantities of Sand had been taken by the Engineers without Indents.

Bricks.—That great Quantities of Bricks had been thrown into the River to ſtrengthen the Piers, and not noticed in Account.

Timbers.—That many Timbers had been improperly landed, and ſunk in the Mud; and others erroneouſly meaſured.

Debts.—That Perſons were dead, inſolvent, gone to Europe, &c. and bad Debts incurred thereby, to the Amount of C.R. 18,217. 14. 6.

In former Contracts for Chunam, it had been cuſtomary to advance Money to the Contractor; but, in Auguſt 1770,

Meſſrs. *Hancock* and *Lacam* engaged to provide that Article at their own Expence, and to deliver it to the Company at the Rate of *Arcot* Rupees 75 per 100 Maunds, to be paid for upon Delivery.

14 Auguſt. The Difference of Price between theſe Propoſals and former Contracts, was allowed to be conſiderable; but as the Contractors were to advance their own Money, and give Security to make good to the Company any advanced Price which they might be obliged to pay for Chunam, in caſe of Failure of Contract, or of ſhort Delivery, the Terms were accepted.

23 Auguſt. In Auguſt 1770, the Chief Engineer having been ordered to prepare a Plan and State of the Fortifications, preſents one up to 31 July 1770; which was tranſmitted to the Court of Directors per *Lapwing**; Copy whereof is in the Appendix, N° 6.

25 Sept. In July 1770, the Number of Artificers employed upon the New Fort was 8,882; and in Auguſt 7,027.

9 October. The Committee of Works having received Propoſals for ſupplying Bricks; 11 Inches at 6 *Arcot* Rupees and 8 Annaes per 1000, and Sand at 5 *Arcot* Rupees per 100 Maunds; they were ordered to conclude the Contracts for thoſe Articles at the Rates propoſed.

22 October. And the former Brick Contractors having failed in their Contract, their Perſons were ordered to be ſecured, their Bricks ſeized, and the Ground cleared for the new Contractors.

In order to explain more fully the Nature of Contracts for Materials, ſeveral Copies are ſelected from the Proceedings of the Committee of Works, together with Copies of penal Bonds given by their Securities, and entered at large in Appendix, N° 7. 1770. Gen. Conſ.

As Orders had been iſſued, that regular Weekly Accounts ſhould be taken of the Expenditure of Materials on the New Fort, and Returns made of the Workmen employed; Copy of one of each, as a Specimen of the Mode of keeping thoſe Accounts, and alſo of a Return of the Brick Inſpector, are entered in Appendix, N° 8.

1771. Mil. Com. 29 March. In March 1771, a Military Committee, conſiſting of the Governor, Military Commander, and Four other Counſellors, was inſtituted at *Fort William*, in conſequence of the Orders of the Court of Directors, dated 23d March 1770.

Their Inſtructions, contained in a Letter from the Governor and Council, were as follow; viz.

To the honourable *John Cartier*, Eſq; Preſident, &c. Members of the Comptrolling Military Committee.

Honourable Sir and Sirs,

The honourable the Preſident and Council have given me Orders to inform you, that in purſuance to the honourable the Court of Directors Commands, in their Letter to the Commiſſioners, they have been pleaſed to eſtabliſh a Military Committee, for the Inſpection, Controul, and Regulation, of all Affairs that come within the honourable Company's Military Department; of which Committee they have appointed you to be the Preſident and Members; always including the Commander in Chief of the Forces under the Preſidency, when he may be in *Calcutta*.

The enclоſed Extracts from the abovementioned Letter will inform you of the Extent of your Juriſdiction, and of the particular Subjects to which the Directors expect you will turn your Attention; and in which, from your Care and Aſſiduity, they hope for Improvement and Advantage.

To effect theſe Purpoſes, the honourable the Preſident and Council have iſſued Orders to the Military Storekeeper, the Military Paymaſter General, the Paymaſters of the Brigades, the Commiſſaries to the Army, the Commiſſary of Boats, the Paymaſter to the new Works, the Storekeeper of the Works, the Naval Storekeeper, and the Maſter Attendant, to obey all your Commands in whatever relates to their ſeveral Departments. The Chief Engineer is alſo directed to make all his Reports and Applications to you.

The Commander in Chief of the Forces under the Preſidency is alſo deſired to correſpond with you, on the Subjects mentioned in the Extract from the Directors Letter.

In conſequence of this Arrangement, all Applications which have hitherto been made to the Board by the ſeveral Offices under your Direction, will now be made to you, and by you to the Board, as often as it may be found neceſſary ſo to do.

Such Caſes as may fall under the Denomination of Current Buſineſs, and may require Diſpatch, you will take it into im-

* 8 September.

1771. Mil. Com.

mediate Conſideration, and paſs ſuch Orders upon, as to you may appear neceſſary; but in Points of more Importance, and wherein a ſhort Delay cannot be attended with Inconvenience, you are to report your Proceedings to the Board, and wait their Sanction before your Reſolutions are carried into Execution; for in general your Opinions are not to be concluſive; on the contrary, it is evidently the Intentions of the Court of Directors, that all Regulations ſhall paſs ultimately from the honourable the Preſident and Council.

Mr. *Samuel Touchet* is appointed to act as your Clerk; and whatever Papers you may be in want of from the Secretary's Office, the Board have directed me to deliver to you.

I have the Honour to be,
honourable Sir, and *Sirs*,
your moſt obedient
humble Servant,
(Signed) *W. Wynne*,
Secretary.

Fort William,
21 March 1771.

Extract of a Letter from the Honourable the Court of Directors to the Commiſſioners for the Forces and Affairs of the Company in *India*, dated 23d March 1770.

Part of 96th Paragraph.

——— A Military Committee is to be formed of Four Members; the Military Commander always to be One, when in *Calcutta*; their principal Branches will be, an Examination of the Military Storekeeper's, Military Paymaſter's, Commiſſary's, and Maſter Attendant's, Books and Accounts, the Fortifications and Repairs, the Field Expences, the Pay and Batta; that our Military Eſtabliſhment is in no Reſpect increaſed; that the Commiſſaries Accounts are inſpected with great Exactneſs; and that if they are, as heretofore, kept back, this Committee is to make public Complaint. The Maſter Attendant's Conduct (and here the Military Officer muſt withdraw) reſpecting Veſſels, building and repairing Boats, the Dock, and every Marine Charge, and all that relates to the Pilots, muſt be conſtantly and particularly examined. This Department will then ſuperintend the Military Storekeeper, the Military Paymaſter, the Commiſſaries, the Maſter Attendant, the Army Contracts, and Army Paymaſters.

(Signed) *W. Wynne*,
Secretary.

The Officers under the Controul and Management of the Military Committee being thoſe of the

Chief Engineer,
Military Storekeeper,
Naval Storekeeper,
Maſter Attendant,
Military Paymaſter General, and
Paymaſter to the Works.

The Committee of Works was of courſe aboliſhed by this Regulation; and the Care of the Fortifications devolved immediately upon the Military Committee.

1771. Mil. Com. 5 September.

In September 1771, the Preſident and Council deſire the Military Committee to exert their beſt Endeavours to procure People to contract for ſupplying the ſeveral Offices at the Preſidency with all petty Stores; and to be paid the Amount of their Contracts in Company's Intereſt Bonds; whereupon the following Advertiſment was publiſhed for the Stores wanted in the Offices of

Military Storekeeper,
Naval Storekeeper,
Storekeeper to the Works, and
Boxey in the Military Department.

Notice is hereby given, that the honourable the Comptrolling Military Committee will receive Propoſals, on or before the 25th Inſtant, from all Perſons not employed in, or connected with, the honourable Company's Service, for furniſhing the ſaid honourable Company with the ſeveral Stores particularized, in a Liſt hereunto annexed, for the Uſe of the Military Storekeeper's Office in *Calcutta*, for the Space of Twelve Calendar Months, commencing on the 1ſt Day of October next; which ſaid Stores are to be good and ſubſtantial in their Kinds, and are to be delivered in good Condition, at ſuch Warehouſes as the Military Storekeeper, who will have Charge of them, ſhall appoint; and are to be received agreeable to an Indent, which ſhall be delivered from the Military Committee to the Contractor on the 1ſt Day of every Month, for ſuch Stores as may be required for the Uſe of that Office during the Courſe of that Month; which Stores ſhall be inſpected, and liable to be rejected, by ſuch Perſon or Perſons as the Committee may think proper to nominate for that Purpoſe, previous to the entering into Contract.

That the Contractor deliver in Monthly, to the Committee, a Bill for Stores ſupplied by him in the Courſe of the paſt Month; which Bill, on being certified by the Military Storekeeper, ſhall be ordered for Payment in Company's Intereſt Notes, payable Twelve Months after Date, at the uſual Rate of Intereſt of 8 per Cent.; and the ſaid Intereſt Note ſhall bear Date the laſt Day of ſuch Month wherein the Stores have been delivered.

That ſealed Propoſals are to be delivered in to the Committee, on or before the Day appointed; and as ſundry Propoſals are publiſhed to be received on the ſame Day for Stores of other Departments, it is recommended, that ſuch Perſons who may deliver in Propoſals, do ſignify on the outward Cover the Department for which Propoſals are made.

Agreed alſo, That the Publications relating to the other Offices be to the ſame Purport as the foregoing, with a Liſt annexed to each, of the Stores required for ſuch Office; and that ſuch Alterations only be made, as allude to the Heads of the different Departments.

12 Septem.

Mr. *John Robinſon*, the Brick Contractor, having failed in his Contract, the Cauſe of his Failure was imputed to that of the Firewood Contractors; the Storekeeper's Account of Bricks received from Mr. *Robinſon* was 282,66,900, whereas the Inſpector's Accounts of thoſe Bricks made them only 109,30,000: Upon Examination, the Storekeeper

1771. Mil. Com. keeper declared, that he had received broken Bricks to make up the full Amount (at the Rate of Three half Bricks for One whole Brick). But the Committee were of Opinion, that the Contractor had been greatly deficient in the Performance of his Contract.

14th September. Mr. *Robinſon* applying again for the Contract, Major *Watſon* applied alſo; and after urging that the public Utility of the Wet Docks, in which he was engaged, rendered his Undertaking deſerving Encouragement, he offered to contract for Bricks without receiving Advances of Money; and, in caſe the Company ſhould purchaſe the ſaid Docks, he declared, that if indulged with the Brick Contract, he would not charge them with the Expence incurred by cutting the Excavation of the Docks, which he ſuppoſed would be a Saving of Rs. 35,000 in One Year: That they would have a more certain Supply of Bricks than had ever been provided, which he hoped would be a conſiderable Object gained, as the Want of Bricks had exceedingly retarded the Progreſs of the Works in all Times paſt, and which had been occaſioned by the Failure of former Brick Contractors.

The Committee agreed to divide the Contract between Meſſrs. *Watſon* and *Robinſon*; but Major *Watſon* declined holding a Part of the Contract, as he apprehended there might be a clathing of Intereſt, owing to

October 17. the Want of Brickmakers and Labourers, or their being already engaged under Mr. *Robinſon*.

He again urges the great Advantage that would accrue to the Company by accepting his Propoſals; ſuch as the Superiority of his Bricks; the Saving of the Salaries and Boat Hire of Two Brick Inſpectors; and an immediate Saving of at leaſt 15,000 Pounds Sterling in the Price of the Docks; and obſerved, that full Security was in their Hands for the Performance of any Contract he might undertake, whereas former Contractors had never furniſhed more than Half the ſtipulated Quantities of Bricks to the Company; which Repreſentations, the Committee were of Opinion, were full of Diſcontent, and of Diſreſpect to the Reſolutions of the Committee; and therefore they referred it to the Determination of the Council at large; who agreed, that One Half of the Brick-

16 November. makers ſhould be given to Mr. *Robinſon*, and the other Half to Major *Watſon*; to which the Major replied, That he flattered himſelf he had ſo fully ſhewn the immediate Advantages which would ariſe to the Company, in caſe they ſhould not purchaſe

December 19. the Docks, and the great Saving, in caſe they ſhould hereafter purchaſe the Docks; that the Zeal of the Governor and Council for the public Service would have inſured him an Acceptance: That he believed his Propoſals were much more advantageous than any Contract hitherto made, or that could poſſibly be made at that Time. However, to put it out of Doubt, he adds, that he is willing, at all Events, to contract for One Rupee per 1000 leſs than had ever been given to any former Contractor; and to take the Chance of the Company's purchaſing the Docks or not; but that the Impracticability of dividing the Workmen put it utterly out of his Power to concur in the Board's Determination; and therefore he begged Leave to refer his Propoſals to the Court of Directors.

1772. General Conſultation. 3 January. The Preſident* entered a Minute (Copy whereof is in the Appendix, N° 9) containing Remarks on the Major's Letter; and has endeavoured to prove, that the Failure of Mr. *Robinſon*'s Contract was owing to want of Firewood; and that Major *Watſon*'s Propoſals for making Bricks at a lower Price were too late: That his Profeſſion, and being a Company's Servant, were Reaſons ſufficient to diſqualify him from holding Contracts, though the Governor thought the Board had a Power to waive that Prohibition: That had we not failed in our Contract for furniſhing Firewood to the late Contractor, he ſhould not have heſitated to have preferred Major *Watſon*'s Propoſals: That although the Major's Reaſons might be juſt, yet he aſks, "Was the Government to have no other "Views but his? To conſider no other "Perſon but him?"

That his Conduct, upon this Occaſion, had the Appearance of Preſumption and Obſtinacy; and that, unleſs he could be indulged with all that he graſps at, he would not ſubmit.

The Board were unanimouſly of Opinion, That the Preſident's Minute was a clear Elucidation of the whole Proceedings reſpecting the Brick Contract; and that Major *Watſon* had no juſt Cauſe of Complaint.

Mil. Com. 14 September 1771. The Contract for Gun Carriages being long ſince expired, the Military Committee obſerved, that Mr. *Anderſon* having fulfilled his Engagements to general Satisfaction, they thought it adviſable to continue to him the Contract, on the ſame Terms he had till then enjoyed it, notwithſtanding they might poſſibly procure Contractors upon lower Terms; becauſe no Dependance could be had on their fulfilling their Engagements; which Meaſure being approved by a Majority of the Board, Mr. *Reed* delivered in a Minute on that Occaſion; which, as it elucidates the whole Tranſaction, Copy of that Part of the Conſultation, in which it is contained, is inſerted, as follows; viz.

Fort William, 28th October 1771.

At a Conſultation; PRESENT,

The honourable *John Cartier*, Eſquire, Preſident,
Samuel Middleton,
Claude Ruſſell,
William Alderſey,
John Reed,
Joſeph Jekyll, Eſquires.
Mr. *Floyer* indiſpoſed.

The Military Committee lay their Proceedings before the Board.

Read thoſe of the 14th September, relative to the Propoſals offered by Mr. *Robinſon* and Major *Watſon*, for providing Bricks for the Uſe of the Fortifications; the Continuance of the Contract for Garriſon Gun Carriages to Mr. *Anderſon*, and the Offer to him of the Contract for Field Carriages.

Reſolved, That Half of Mr. *Robinſon*, the Contractor's, Brickmakers, be made over to Major *Watſon*, to

* Governor *Cartier*.

enable him to execute his Contract; and that the Military Committee be informed thereof, and directed to offer these Propoſals to him.

The Continuation of the Garriſon Gun Carriages Contract, and the Offer of that for Field Carriages, being confirmed to Mr. *Anderſon* by a Majority of the Board;

Mr. *Reed* delivers in the following Minute on the Occaſion:

At the Military Committee held the 10th Inſtant, when the Proceedings of the 14th September were read for Approval, I thought myſelf under the Neceſſity of entering the following Minute:

The Proceedings of the 14th ultimo, at which Meeting Sickneſs prevented my attending, being now read for Approval, it gives me Concern that I cannot, conſiſtently with the Duty I owe my Employers, concur in the Meaſures then adopted, of dividing the Brick Contract for the enſuing Year, between Major *Watſon* and Mr. *Robinſon*, and of continuing the Contract for Garriſon Carriages, &c. to Mr. *Anderſon*, as alſo giving him another Contract for Field Carriages; ſince thoſe Meaſures appear to me to be contrary to the Orders of the honourable Court of Directors, and in general not calculated for the Company's Intereſt; nor do the Reaſons given for ſuch a Deviation from the Orders of our Employers appear to me ſufficiently weighty: But as thoſe Contracts muſt obtain the Sanction of the Board before they can be carried into Execution, I ſhall there give my Sentiments more fully upon them.

10th October 1771. The Reſolutions of the Committee, reſpecting thoſe Contracts, being now ſubmitted to the Board for their Concurrence, I confeſs myſelf under a Difficulty in giving my Opinion upon them, ſince the Matter has gone ſo far as writing to Major *Watſon* and Mr. *Robinſon*, That the Committee have accepted their Propoſals under certain Limitations; and to Mr. *Anderſon*, tendering him a Continuance of his Contract, with an Addition to that of the late Mr. *Hathaway*, with which Mr. *Robinſon* and Mr. *Anderſon* have cloſed, and Major *Watſon* made a further Repreſentation. It is to be wiſhed that the Committee had referred theſe Points to the Determination of the Board, before they had proceeded ſo far; ſince, whatever Opinion the Board may now be of, it cannot well annul the Engagements which the Committee took upon them to enter into, without bringing a Reflection upon the Adminiſtration, and probably involving it in Trouble and Difficulties; yet, as the Queſtion is now put, Whether the Contracts ſhall be confirmed or not? my Opinion is, that nothing but the Conſiderations I have juſt mentioned ſhould induce their Confirmation; and I ſhall here particularize my Reaſons for the Sentiments I expreſſed on this Subject at the Military Committee the 10th Inſtant.

When theſe Contracts were occaſionally mentioned at the Board, before they were taken into Conſideration by the Committee, I then declared it as my Opinion, that they ought to be adverti[illegible] for the receiving of Propoſals, agreeably to the uſual Practice, and to the poſitive Orders of the honourable Court of Directors reſpecting Contracts in general. The Contracts for Garriſon and Field Carriages of every Kind, for the Service of the Fortifications and the Army, are of the greateſt Import of any the Company have; and I know that a Saving to a very large Amount might be made, by receiving Propoſals for this Work, and accepting the moſt reaſonable. Senſible of this Truth, when formerly Senior Member of the Military Committee, I propoſed to adverti[illegible] for receiving ſuch Propoſals, about the Time when the Contracts, which had been prolonged a Second Year, expired, in July 1770; and would have ſeen the Meaſure carried into Execution, had not my Appointment to the Council of Revenue at *Moorſhedabad* prevented me. Theſe Contracts are now tendered to Mr. *Anderſon*, without his applying for them; not only the Renewal of that he has held for Three Years, but a freſh one added to it. The Reaſons aſſigned for ſuch a Step are, That he had given general Satisfaction in the Performance of his Contract, and that no Dependance could be had on other Contractors being able to fulfil their Agreements. The latter Part, I apprehend, could not be known but by forming a Judgment of the Perſons who might offer; and the Difficulty might be obviated, by accepting no Propoſals but from proper Perſons, with good Securities. Why the former Contractor, who is not an Artiſt, ſhould be the only Perſon able to execute ſuch a Work, I cannot conceive; there are many good Artiſts in this Town, who are capable of ſuch an Undertaking, and would be deſirous of engaging in it; but the Motives urged for its being continued to the former Contractor, might equally weigh for ſecuring to him the Contracts to any future Time, and entirely preclude our Employers from all Poſſibility of leſſening their Expence in that Branch of their Service. To theſe may be added another weighty Reaſon, why the Two Contracts, for Carriages, &c. ſhould not have been given to Mr. *Anderſon*, in preference to all others; which is, that, beſides them, he holds the Two following Contracts, either of which, to execute them properly, I conceive, would be ſufficient Employment for one Perſon; namely,

One for performing all Carpenters, Smiths, and Braziers, Work for New *Fort William*, for One Year, from the 1ſt of July 1768, and of which he ſtill enjoys the Benefit. The other, for finiſhing all Bricklayers, Carpenters, Smiths, and Braziers Work of the Cantonments at *Burrampore*, within the Space of 28 Months, from the 27th February 1769; and for finiſhing Carts for theſe Works. In regard to the Brick Contracts, the Reaſon aſſigned for giving Mr. *Robinſon* a Preference for One Moiety of thoſe Contracts is, that the Wood Contractors failed in their Engagements to furniſh him with the neceſſary Supplies; by which he was a great Sufferer, and rendered unable to fulfil his Contract. Whatever Loſs did thence enſue, the Brick Contractor ought, I apprehend, upon its being clearly aſcertained, to be made good to him by the Contractors for Firewood; but if he had been fully and regularly ſupplied with Wood, it does not appear to me, that he would have completed much above Half of his Contract; and he is of courſe liable to the Penalty for Non-performance of it. The Committee obſerve, that the Brick Contractor had been greatly deficient in his Contract; for though there ſtands 282,66,900 Bricks received by the Store-keeper of Works Account, to the 31ſt July, yet it appears, that the broken Bricks were included in the Quantity, reckoning Three halves to a whole one; and it ſhould ſeem, that the Engineer was under a Neceſſity of taking ſo large a Quantity of broken Bricks, for want of whole ones to go on with the Works. The Contract was for 3 Crore of whole Bricks, to be delivered by the 30th September 1771, and as many broken ones, beſides, as ſhould be wanted. By the Brick Inſpector's Report, entered on the Committee's Proceedings of the 24th October 1771, the Contractor has delivered, to the 2d of that Month, only 115,19,000; ſo that the whole Quantity of 47,70,000 Raw Bricks, which the Inſpectors report were at one Time on the Ground, more than there was Wood ſufficient to burn, ſuppoſing them to have been all ſpoiled for want of Wood, they would, if actually burnt, not have made the Deliveries amount to more than Half the Quantity contracted for; and that ſuch a Loſs would have happened from that Circumſtance is very improbable, becauſe there was, at that Time, Wood ſufficient to burn 26,70,000; and before that Work could be completed more muſt have been received, as it was bringing in daily. The Propoſals of Major *Watſon* appear to me very advantageous to the Company, and might ſtill be rendered more ſo. I underſtand that he means to ſupply the whole Quantity wanted, if his Propoſals are accepted; and only

mentions

mentions Two Krore as the probable Conſumption of One Year. That Gentleman obſerves, that the Saving thereby will be at leaſt 3 *Arcot* Rupees per Thouſand, for all the Bricks that may hereafter be wanted for the New Fort; but it is only to become effective, in caſe the Company purchaſe the Docks; and in his Calculation, he includes Intereſt for a long Time to come, and a Compenſation for the Labour and Pains of the Contractors of the Docks, to make it amount to Three Rupees. Whatever Benefit is to accrue to the Company from Major *Watſon*'s Propoſals, I apprehend, ought to be certain and immediate; that is, in the Price of the Bricks; and ſeveral of the Members now preſent ſeem to be of that Opinion as well as myſelf. The Major ſays, that *A.* Rs. 1. 12 per Thouſand, or 35,000 *A.* Rs. will be ſaved on Two Krore, by not removing the Earth excavated from the Docks, but by making it into Bricks. To render this Advantage immediate, the Bricks ought to be charged only at *A.* Rs. 4. 12 per Thouſand; which I can venture to ſay Major *Watſon* would agree to, provided he had the whole Contract given to him, and was permitted to inſert, in the Accounts of the Docks, the Expence which he muſt be at for removing the Earth, in caſe it is not made into Bricks. By this Means, above a Fourth Part of the whole Expence of Bricks for the New Fort would be immediately ſaved to the Company; according to the preſent Reſolution, no Saving at all will accrue, not even on that Moiety intended to be given to Major *Watſon*, unleſs in the future Price of the Docks, ſhould the Company purchaſe them. The other Advantages, of Goodneſs in Quality, and the Certainty of a regular Supply, which the Major ſets forth would attend the Acceptance of his Offer, are certainly juſt. It muſt be allowed, the Bricks are much better burnt in the Kilns erected at the Docks than in the ordinary Way; and I have known frequent Inſtances of the Work's being at a ſtand, from the Bricks not being brought from the other Side of the River, for want of Boats, or fair Weather, to tranſport them. The only Objection I know to the Acceptance of Major *Watſon*'s Propoſals is, his being connected with the Company's Service, and the general Rule, that none in that Station are to be Contractors; but that Difficulty ſeems to be in a great Meaſure obviated in the preſent Caſe, as the Brick Inſpectors, the Storekeeper of the Works, and the Chief Engineer, are all of them Checks on both the Quantity and Quality of the Bricks received and expended.

28th October 1771.

In February 1772,

The Chief Engineer lays before the Board, the State and Progreſs of the New Fort at *Calcutta*, in the following Report;

State and Progreſs of the New Fort at *Calcutta*, from the 31ſt January 1769 to the 31ſt January 1772; diſtinguiſhing the additional Out Works beyond the Great Ditch, which do not appear to have been begun before the 21ſt July 1768.

Extract of Proceedings of Military Committee at *Fort William*, dated the 13th February 1772.

Repaired the whole exterior Retaining Wall of the Ramparts, pointed and dreſſed the Scarp Walls of the Fauxbray round all the Fronts of the Fortifications, finiſhed the Cordons, and dreſſed all the Parapets of the Body of the Place.

Completed the Maſonry of the Counteſcarp Walls of the Great Ditch round the whole Body of the Place.

Sloped the Flat of the Ramparts, to prevent the Water from lodging behind, or burſting the Maſonry of the exterior Retaining Wall; a Circumſtance which hitherto had been attended with great Expence, and Danger to the Works. Excavated 36,49,920 Cubic Feet of Earth out of the Great Ditch, being the Remainder of the Excavation; completed the Cunettes in the Ditch of the Body of the Place, before Five Fronts of the Fortifications, and the Batterdeaux of Three Fronts.

Completed Eight lower flanking Batteries of the Baſtions, to contain 56 Pieces of Cannon; ſhut up the Communication of all the lower Flanks of the Fortifications with a Stockade; planted Hedges round the Fauxbray, to ſecure their Communications, and favour the Retreat of Markſmen more effectually; as well as Three Drawbridges acroſs the Great Ditch.

Built a Main Guard and a Conjee Houſe for the Garriſon, and almoſt completed the ſame.

Built a Range of Barracks for the Artillery, together with an Armoury and Arſenal, and nearly completed the ſame, to receive the honourable Company's ſmall Arms, Cannon, and Mortars.

Fitted up Ten Bomb-proof Lodgements in the Gorges of the Baſtions, for Stores, Artillery, and Rice; together with Ten Rooms in the arched Apartments of the North Barracks, and completed the ſame as a Laboratory, with Caſes, Boxes, Horſes, and Shelves.

Formed and dreſſed the Ground in Front of the new Barracks for a grand Parade; dreſſed a Parade for the Exerciſe of Artillery; completed Drains round the whole of their Circuit; and built Kitchens and Neceſſaries for the Officers.

Erected temporary Sheds for Cannon and Artillery Stores; together with proper Workſhops for Carpenters, Smiths, and the neceſſary Artificers of the Garriſon; and at the ſame Time carried on the current Repairs of the Garriſon.

Wanting, to complete the Body of the Place.

The interior Retaining Wall of the Ramparts, One large Powder Magazine, and a Diſpence Magazine fitted up in each of the Gateways for the Service of the collateral Baſtions.

Two Small Batteries upon the Fauxbray, to flank the right and left Faces of the *Argyle* and *Conway*'s Redoubt.

The Cunette of the Great Ditch, before the Two Fronts next the Sea; and the Batterdeaux of Three Fronts of the Fortifications.

The Merlons and Embraſures of the lower Flanks of One Front.

Guard Houſes and Kitchens for all the Gateways.

Workſhops for Laboratory Stores, and for the Armoury Artificers, &c. and Kitchens for the Artillery Barracks.

Barracks and Kitchens for the European Officers of a Brigade; and Wells ſunk to ſupply them with Water.

A Granary for Proviſions, a Mint, a Treaſury, and a Church.

Progreſs and State of the Works beyond the Great Ditch.

Of the Ravelins.

Ford's Ravelin.—Completed in its Ditch, Sluices, Cunette, Aqueducts, Scarp and Counterſcarp Walls, Falſe Ports for the Countermines, Revêtement, Retaining Wall of the Ramparts, Ramps, Parapets, Caſemates, Magazines, Mines, Flanking Batteries, Advanced Redoubts, and Drawbridges belonging to them.

Clive's Ravelin.—Completed in its Ditch, Sluices, Cunette, Aqueducts, Scarp and Counterſcarp Walls, Falſe Ports for the Countermines, Revêtement, Retaining Wall of the Ramparts, Ramps, Parapets, Caſemates, and Magazines.

Pococke's Ravelin.—Completed in its Ditch, Sluices, Cunette, Aqueducts, Scarp and Counterscarp Walls, Revêtement, Retaining Wall of the Rampart, Ramps, Parapet, and Half of its Casemates and Magazines, together with the False Ports of its Countermines.

Vansittart's Ravelin.—Completed in its Ditch, Half its Sluices and Aqueducts, Scarp and Counterscarp Walls, Half its Revêtement, and Earth formed for its Rampart.

Smith's Ravelin.—Completed in its Ditch, Half its Sluices and Aqueducts, Scarp and Counterscarp Walls, 4-5ths of its Revêtement, Earth formed for its Rampart, and False Ports for its Countermines.

Verelst's Counterguard.—Completed in its Ditch, Scarp and Counterscarp Walls, Cunette excavated, and Earth formed for its Rampart.

Cartier's Counterguard.—Completed in its Ditch, Scarp and Counterscarp Walls, together with its Revêtement, the Cunette excavated, and Earth formed for the Rampart.

Argyle Redoubt.—Completed in its Counterscarp Wall, and Earth formed for its Rampart.

Conway's Redoubt.—Completed in its Counterscarp Wall, the Revêtement of the Faces carried to the Cordon, the Foundation of the Flanks laid, and Earth formed for the Rampart.

Great Sluice South of the Flag Staff.—Two-thirds completed, Dovetailed, and common Piles laid for its Grating.

Great Sluice North of the Flag Staff.—Half excavated.

The whole of the Covert Way, excepting the Space laying between the Great Sluices towards the River, completed in its Retaining Wall; Places of Arms, Drains, Traverses, Banquets, and Steps; the Palisadoes fixed, and the Glacis almost completely formed and dressed.

Wanting to complete the Out-works.

Ford's Ravelin.—Iron-grating Vanes for the Sluices and Aqueducts, Palisaded Gates for the Casemates, and a Well for Water to supply the Guards of the Ravelin.

Clive's Ravelin.—Advanced Redoubts and Drawbridges, the Flanking Batteries of the Communication to the Covert Way, Iron-grating Vanes for the Sluices and Aqueducts, Palisadoed Gates for the Casemates, Mines for the Flanking Batteries; a Well for Water; a Stockade, and Palisadoed Gates for the Traverses of the Covert Way.

Pococke's Ravelin.—Half its Casemates and Magazines, Advanced Redoubts, and Drawbridges, the Flanking Batteries of the Communication to the Covert Way, Iron-grating and Vanes for the Sluices and Aqueducts, Palisadoed Gates for the Casemates, Mines for the Flanking Batteries, a Well for Water, a Stockade, and Palisadoed Gates for the Traverses of the Covert Way.

Vansittart's Ravelin.—Parapets, Casemates, and Magazines, Advanced Redoubts, Drawbridges, the Flanking Batteries, Iron-grating and Vanes for the Sluices and Aqueducts, Palisadoed Gates for the Casemates, the Mines, a Well for Water, and Palisadoed Gates for the Traverses of the Covert Way.

Smith's Ravelin.—Ditto.

Verelst's Counterguard.—Parapets, Casemates, and the Magazines; Interior Retaining Wall of the Rampart, Flanking Batteries of the Communications, Ramps, Iron-grating, and Vanes for the Sluices.

Cartier's Counterguard.—Revêtement of the Rampart, Parapets, Interior Retaining Wall of the Rampart, Flanking Batteries of the Communications, Ramps, Iron-grating, and Vanes for the Sluices.

Argyle Redoubt.—Revêtement of the Rampart and Parapets, Interior Retaining Wall of the Rampart, Casemates, Magazines, and Drawbridges.

Conway's Redoubt.—Revêtement of the Flanks, Parapet, and Interior Retaining Wall of the Rampart; Casemates, Magazines, and Drawbridges.

Great Sluice North of the Flag Staff.—One-third of the Piling towards the *Ganges* in hand.

Covert Way.—The Retaining Wall of the Covert Way, between the great Sluices, towards the River and the Glacis, their Palisadoes, Traverses, Banquets, and Steps.

(Signed)
Arch^{d} *Campbell*,
Lieutenant Colonel and Chief Engineer.

General Consultation, 24 April 1772.

In April 1772 the Wages of Coolies working upon the New Fort was advanced from 3 to 4 Rupees per Month.

The Proceedings of the Military Committee for the Year 1772 not being received, the Progress of the New Fort cannot be continued further than the foregoing Report, which is an Extract of the said Committee's Consultations, transmitted to the Court of Directors by the Governor and Council in their Secret Department; and contains the State and Progress of the said Works, from the Time Lieutenant Colonel *Campbell* took Charge thereof to the 31st January 1772. The following Extracts of the General Letter to *Bengal*, dated the 25th of March 1772; and of the Answer of the President and Council, dated 10th November 1772; conclude this Narrative of the Proceedings relative to the New Fort, and other public Buildings in *Bengal*.

Extract of General Letter to *Bengal*, dated 25th March 1772.

Par. 35. As the Buildings at *Chittagong* have so long been a heavy Expence to the Company, how greatly must we be surprized to find that the Plan which has been undertaken at that Factory is at length declared to be more extensive than was requisite, and has in consequence been circumscribed by you; hence we cannot but infer, that either you have been inattentive to the Company's Interest, in permitting an improper Plan to be pursued, or that our Servants at *Chittagong* have carried on the said Buildings without your Knowledge and Consent.

36. In this Uncertainty we can only declare, that in case our Servants at that Factory have involved us in any Expences not authorized by you, we must consider them as responsible to us for all such Charges; and direct that they do forthwith reimburse the same to our Treasury.

37. You are nevertheless to represent to us, fully and impartially, not only the true State of the Buildings at *Chittagong*, but the Conduct of all our Servants concerned in those Buildings, that we may be enabled to judge whether or not we ought to recede from the Resolution we have taken, to compel our Servants to reimburse to us all such Expences as shall not have been warranted either by Necessity or your Consent.

38. As the Reasons which have led us to prohibit your engaging in any new Works, without our express Permission, operate no less against any considerable Buildings being undertaken at your Subordinates, than against any Additions being made to the present Plan of the New Fort, we expect and require that you take Care that Prohibition be strictly observed at your several Factories, as well as at your Presidency.

39. We are greatly surprized to find, that notwithstanding the enormous Sums which have been already expended on the Cantonments of *Burrampore*, and that the same are still incomplete, you should entertain a Thought of involving us in an additional Expence for the Erection of a Wall round those extensive Works, in order, as is alledged, to keep the Soldiery within proper Bounds, or to prevent their being intoxicated by the

Spirituous

Spirituous Liquors which may be introduced into the ſaid Cantonments.—However deſirous we are to prevent an Evil of this Kind, we muſt expreſs our Diſpleaſure at that Readineſs with which you agreed to comply with Sir *Robert Barker*'s Recommendation of ſo coſtly a Mode of Prevention; more eſpecially as we cannot but be of Opinion, that by proper Care and Vigilance in the Officers, the private Men might be hindered from ſuch immoderate Uſe of Spirituous Liquors as would otherwiſe prove deſtructive to their Health, or prejudicial to the Service.

40. But as by the heavy Expences of the New Fort and other Buildings, you have been conſtrained to defer the Execution of your Deſign to another Seaſon, we take this Occaſion to direct, that you do entirely forego all Intention of erecting the ſaid Wall; or, if the ſame ſhall have been already undertaken, that you deſiſt from the Proſecution of it, until you ſhall receive our further Orders in reſpect thereto.

41. As the Charges of your Fortifications and Buildings have been ſo great a Drain upon your Treaſury, as to contribute to Effects ſeverely felt by us, eſpecially in the Mode of providing our Inveſtments of laſt Seaſon, we cannot ſufficiently expreſs our Diſpleaſure on finding ourſelves diſappointed, in truſting to Aſſurances, repeatedly given us, of a ſpeedy Completion of the New Fort, and thoſe other Works which have been conſidered as eſſentially neceſſary to the Defence and Protection of our Poſſeſſions and Commerce in *Bengal*: And ſince we have ſo little Reaſon to rely on any Declarations which you have made in this Reſpect, we hereby peremptorily direct, that you do not, on any Pretence whatſoever, expend in One Year more than to the Amount of £. 100,000 on the Fortifications, Cantonments, Buildings, and Works, either at your Preſidency or Subordinates; and in the Expenditure of any Part of this Sum we ſtrictly enjoin you to confine your View to the Completion of the New Fort, and ſuch Works as are moſt immediately neceſſary for the Security of our Settlements.

42. No other Conſideration than our earneſt Deſire to have the Fortifications of *Calcutta* completed with all poſſible Expedition, could have induced us to apply ſo large a Sum annually for perfecting thoſe and all other neceſſary Works; and we cannot but be of Opinion, that the ſame will be more than ſufficient for the Purpoſes intended: We therefore expect that you manifeſt your Regard to the Company's Intereſt and Orders, not only by forbearing to engage in new Deſigns, but by being watchful and attentive to prevent any Part of the before-mentioned Amount being applied to other Purpoſes than thoſe deſigned and directed by us.

43. From what we have above obſerved, you will be led to expect that we cannot approve of your permitting Apartments to be erected at *Mootejill* for the Aſſiſtants to the Council of Revenue: For however inconſiderable may be the Expence ſuppoſed neceſſary for ſuch Buildings, we have had ſuch Experience of the little Regard which is had to Frugality in Conſtructions of every Kind, that even though the ſame ſhall have been undertaken, you muſt iſſue immediate Orders, that a final Stop be put thereto; and that proper Houſes or Apartments be hired for the Accommodation of the ſeveral Perſons who ſhall be employed as Aſſiſtants to the Council of Revenue; and in this we require you to regard only the Health and Convenience of our Servants, and not to gratify their Vanity by needleſs or ſumptuous Accommodations.

Extract of the General Letter from *Bengal*, dated 10th November 1772.

20. Immediately on the Receipt of your Commands by the *Graſton*, for limiting the Expences of Buildings and Fortifications, we iſſued Orders for ſtopping all Undertakings of that Sort throughout the Province, till ſuch Time as, by obtaining proper Returns, we ſhould be able to proportion the Sum according to the Exigences of the ſeveral Services. Prior to this, we had, from our own Ideas of what was fit and conſonant to the Spirit of your general Directions, curtailed the Plans of ſeveral Works which were carrying on, particularly that of the Cantonments of *Burrampore*, which, to our extreme Concern, we find has been drawn out to a Sum greatly exceeding what was originally intended.

Beſides the New Fort at *Calcutta*, other Works of Defence have been erected ſince the Year 1769, under the Title of Fortified Poſts on the River.

Fortified Poſts on the River. 1769. Secret Conſ. 14 Nov.

In November 1769, General *Smith* delivered the following Minute into Council:

From the ſeveral Advices which have been lately laid before this Board, as well as from the Orders of the Court of Directors, it is probable, that the French are concerting hoſtile Meaſures againſt our Nation. The Completion of our Fortifications is an Object which the Board appear to have moſt ſtrenuouſly at Heart. The Advantages to be gained by having fortified Poſts on the River appear to me inconteſtable. I would recommend to the Board to call on Colonel Sir *Robert Barker*, and the Chief Engineer, to hear their Opinions on a Subject of ſo much Importance to the Means of Defence againſt a foreign Enemy.

(Signed) *Richard Smith.*

The Board entirely concurred with the General in the Propriety of what he recommended to them: Having ordered Colonel Sir *Robert Barker*, and the Chief Engineer, to attend them on that Subject; they gave it as their joint Opinion, that the utmoſt Advantages might be derived from having fortified Poſts upon the River, and that they ought to be ſufficiently ſtrong to oblige an Enemy to break Ground before they 20 Nov. could take them, in order to impede the Enemy's Progreſs, and that we might obtain the more Time to prepare againſt ſudden Invaſion. The Chief Engineer and Co- 26 Dec. lonel *Campbell* having ſurveyed the River, and propoſed a Plan, diſtinguiſhing the moſt proper Places for conſtructing Redoubts, and General *Barker* approving thereof, it was therefore agreed, That the Engineer ſhould commence the Works immediately, and that the Southermoſt ſhould be firſt commenced: And,

The Chief Engineer recommends, that 1770. Gen. Conſ. February 20. the Works at *Budge Budge*, and other fortified Poſts, be carried on by Contract.

In April 1770, the following Return was Com. Works, made of Workmen employed at *Budge* 4 May. *Budge*; viz.

246	Meſtries,
302	Mates,
6,828	Bricklayers,
7,353	Coolies or Labourers, and
152	Peons.
Total 14,881	

Subſequent Returns have been made from Time to Time of Workmen, and of the Expenditure of Materials,

terials, at *Budge Budge*; but being of a ſimilar Kind with thoſe already inſerted, or referred to, they are wholly omitted in this Place, as not conveying any important Information, which has not been noticed in the preceding Narrative and Appendix.

The Expence incurred at *Budge Budge* is already aſcertained in the Secret Committee's Report, and amounted, in March 1772, to £. 59,374.

Several Papers containing Letters, or Extracts of Letters, from the Court of Directors to their Servants at *Fort William*; and from the Governor and Council, or Select Committee, to the Court of Directors; together with Proceedings in *India*, relative to Fortifications, noticed in the Narrative, but not added in the Appendix, are ſelected, and may be an additional Number in the Appendix, if deemed neceſſary.

By the following Extract of General Letter from *Bengal*, it appears that the Poſts at *Budge Budge* are entirely completed.

Extract of the Poſtſcript of the General Letter from *Bengal*, dated the 12th April 1771.

Since cloſing our Letter, we have received an Addreſs from Major *Watſon* to our Board, with Two Reports, and Plans of the Cantonments at *Dinapore* and *Burrampore*; which we beg leave to ſend you as Papers of the Packet. From theſe you will find, that the Cantonments at *Dinapore* may be conſidered as completed, and thoſe at *Burrampore* will be ſo by the End of the Year; and we have the Pleaſure to acquaint you, that the Three Redoubts erected at *Budge Budge* are intirely complete; and the Old Fort there, by a ſmall Alteration, and by clearing the Ditch, is become very formidable; and from their advantageous Situation, Vicinity to each other, and the Number of Cannon they can bring to bear on any Veſſel ſailing up the River, we think it ſcarcely poſſible that ſuch a Poſt can be forced, without imminent Riſque to an Enemy; and at all Events give the greateſt Security to the Preſidency, by retarding their Operations. We muſt likewiſe inform you, that great Progreſs has been made on the Fortifications ſince our Engineer's laſt Reports, conſidering the immenſe Difficulty we have found in procuring a ſufficient Number of Coolies, owing to the Mortality which has in general fallen in the lower Ranks of People in *Bengal*.

Errors excepted.

19th June 1773. *Sam. Wilks.*

And Your Committee have annexed in the Appendix, N° 5, the Minutes of Conſultations referred to in the laſt-mentioned Narrative.

Your Committee intended to have rendered this Report more complete, by carrying their Enquiries into the Military Eſtabliſhments and Charges at the Preſidencies of *Bombay*, *Beencoolen*, and at *Saint Helena*, in like Manner as they have done at the Preſidencies of *Fort William* and *Fort St. George*; and into the State of the Fortifications, and the Charges on Account thereof, at the Preſidencies of *Fort St. George*, *Bombay*, *Bencoolen*, and at *Saint Helena*, in like Manner as they have done at the Preſidency of *Fort William*; but not having Time to carry into Execution what in theſe Reſpects they intended, as the Seſſion of Parliament is ſo near a Concluſion, they have been forced to preſent this Report to the Houſe in its preſent State.

And having thus executed the Orders of the Houſe in the beſt Manner they were able, and completed their Plan of Proceedings as far as the Time would allow, they think proper to obſerve, That, beſides what has been omitted with reſpect to the Military Eſtabliſhments, and Charges, and Fortifications, as before-mentioned, they have not been able to collect ſufficient Materials to give the Houſe a competent View of the State of the Coinage in *Bengal*, and of the Regulations made by the Company's Servants reſpecting the ſame, and of the Commerce of the Company; though they have made ſome Progreſs in their Enquiries into thoſe very important Objects.

APPENDIX.

N° I.

NARRATIVE of the DEFECTION of the OFFICERS of the ARMY in *Bengal*; in the Year 1766.

THE mutinous Defection of the Officers of the Army in *Bengal*, in the Year 1766, is an Event ſcarcely to be paralleled in the Hiſtory of any Age or Country. In order to give as diſtinct an Account as poſſible of ſo confuſed a Scene, it may be neceſſary to explain the Circumſtance which is alledged to have given Riſe to the Combination, although the Eye of an impartial Obſerver on the Spot could not fail to diſcover, that the licentious Diſpoſition of the Company's Civil Servants not only coincided with, but actually infected, the Military Branch.

It is many Years ſince the *Eaſt India* Company, in Conſideration of the extraordinary Expences and Inconveniencies unavoidably incurred during the Campaigns in that Country, indulged the Officers in their Service with a certain Allowance per Diem, excluſive of their Pay. This Allowance originally went and ſtill goes by the Name of "Batta," or Field Expences.

When the Engliſh Forces took the Field, in conjunction with the Nabob *Jaffier Ally Cawn*, after the Battle of *Plaſſey*, our Military Expences were, agreeably to Treaty, defrayed by his Excellency, who likewiſe thought proper to increaſe the Emoluments of the Officers, by granting them a double Allowance, which of courſe obtained the Name of "Double Batta;" and Lord *Clive*, at that Time, in order that the Gentlemen ſhould not too confidently depend upon the Continuance of this new Bounty, repreſented to them, that it was merely a temporary Indulgence of the Nabob; an Indulgence not enjoyed by our Officers in any other Part of *India*, and could only continue to thoſe in *Bengal* during his Excellency's Pleaſure. The Expence of this Double Batta however, though firſt introduced and paid by *Jaffier Ally Cawn*, was, in Proceſs of Time, thrown upon the Company; who, unwilling to adopt ſuch an expenſive Precedent, notwithſtanding the Revenues of ſeveral Diſtricts of Lands had been aſſigned over by the Nabob to the Company for defraying the Charges of the Army, repeatedly iſſued Orders, in the moſt poſitive Terms, that it ſhould be aboliſhed. But the Situation of their Military and Political Affairs in *Bengal* was ſo frequently critical, and the ſuperior Servants, in the Civil Branch ſo averſe, perhaps through want of Reſolution, to abridge the Officers of any Emolument, that a Remonſtrance from the Army never failed to convince the Governor and Council of the Impropriety of ſuch a Reduction.—It muſt be remembered, that the accompliſhing this Buſineſs was one of the principal Points of Reformation preſſed upon Lord *Clive* in the Year 1764; when, at the Requeſt of a General Court of Proprietors of *Eaſt India* Stock, he was prevailed upon to accept once more the Government of *Bengal**. With Reſolution and Diſintereſtedneſs he ſteadily purſued, from the Hour of his Arrival at *Calcutta*, ſuch Meaſures as ſeemed beſt calculated to effect the great Purpoſes of his Appointment; and the Tranquillity of the Country being the neceſſary Groundwork of all other permanent Regulations, he concluded, as ſoon as poſſible, a general Peace throughout the Provinces, upon Terms both honourable and advantageous to the Company.

The War being ended, it was judged proper to withdraw our Forces from the Dominions of our new Ally, *Sujah Dowlah*, and to quarter them at ſuch Places, and in ſuch Diviſions, as would not only be moſt conducive to the Health of the Soldiers, but moſt convenient for furniſhing Detachments, which from Time to Time might be required to aſſiſt in the Collection of the Revenues, or to march upon other accidental Services. The whole Army was regimented, agreeably to the Plan propoſed by Lord *Clive*, and approved of by the Company, before his Lordſhip embarked for *India*. It was alſo divided into Three Brigades, each Brigade conſiſting of One Regiment of European Infantry, One Company of Artillery, Six Battalions of Sepoys (or Black Infantry) and One Troop of Black Cavalry, with Field Officers in proportion.

The Firſt Brigade was ordered to garriſon *Monghyr* (300 Miles from *Calcutta*) under the command of Lieutenant Colonel Sir *Robert Fletcher*, in the Abſence of Brigadier General *Carnac*, who had been called down to the Preſidency, to take his Seat at the Select Committee, of which the Court of Directors had appointed him a Member; the Third Brigade, commanded by Colonel Sir *Robert Barker*, was cantoned at *Bankipore*,

* See the Order in the Appendix, No. 1 A. pp. 699, &c.

Appendix, No. 1.

Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

near *Patna*, about 100 Miles beyond *Monghyr*; and the Second Brigade, commanded by Colonel *Smith*, was ſtationed at *Allahabad*, 200 Miles beyond *Patna*, by the earneſt Deſire of the King, and *Sujah Dowla*, in order to ſecure them againſt the Invaſion of the *Morattoes*, until they ſhould have ſufficiently recruited their own Army, which the Length of the late War had almoſt entirely deſtroyed.

The Reſtoration of Peace and public Tranquillity, together with the Eſtabliſhment of a more perfect Syſtem of Military Diſcipline and Subordination than could have been effected before, the regimenting of the Troops, afforded a favourable Opportunity for carrying into Execution the Company's Inſtructions relative to the Reduction of the Batta. Orders were accordingly iſſued by the Select Committee to the following Effect; viz. That on the 1ſt of January 1766, the Double Batta ſhould ceaſe, excepting with the Second Brigade, which, on Account of the high Price of Proviſions at *Allahabad*, and the Expence of procuring the neceſſary European Articles at ſo great a Diſtance from the Preſidency, were to be allowed the Double Batta in the Field, and the old original Single Batta in Cantonments or in Garriſon, until they ſhould be recalled within the Provinces. For the ſame Reaſons, Half Single Batta was to be continued to the Troops at *Patna* and *Monghyr*; but the reſt of the Army, not engaged in actual Service, we mean the Detachments at the Preſidency, at Subordinate Factories, and other Places, were to be put preciſely on a Footing with the Company's Forces on the Coaſt of *Coromandel*; that is to ſay, they were to have no Batta at all.

The Officers had been too ſucceſsful in their Remonſtrances againſt former Orders of the like Nature, to omit preferring them upon this Occaſion. The poſitive Commands of the Company were, however, urged to them in Reply; nor did Lord *Clive* and the Select Committee flatter them with any Hopes that the Indulgence of Double Batta would be prolonged beyond the Time limited. The Reduction accordingly took place on the Firſt Day of the New Year; the Gentlemen of the Army, with whatever Reluctance, thought proper for the preſent to acquieſce; and all Complaint ſeemed to have entirely ſubſided. But this was only an Appearance of Submiſſion; private Meetings and Conſultations were held upon the Subject in each Brigade; ſecret Committees were formed, under the Denomination of Free Maſons Lodges, and Means of obtaining Redreſs deviſed, which ſeemed to have no other Alternative than a Mutiny of the whole Army, conſiſting of above 20,000 Men, and, in conſequence, the Extirpation of the Engliſh Company in *Bengal*. They had no Idea, perhaps, that Things could come to ſuch Extremities; their Meaſures were calculated merely for compelling the Adminiſtration to a Renewal of the Batta, by a general Reſignation of their Commiſſions, without regarding the probable Conſequences to themſelves, or to the Public; and Unanimity, they doubted not, would enſure Succeſs.

This alarming Combination was originally planned in December 1765, or January 1766, at *Monghyr*, and from thence propoſed to the Captains and Subalterns of the Second and Third Brigades. The Firſt Letter that appears to have been written, was to the Officers in Garriſon at *Allahabad*, who immediately had a Meeting to debate the Matter; at this Meeting a Letter was alſo produced from the Third Brigade. But before they determined upon an Anſwer to either, they wrote to a Detachment of their own Brigade, encamped at *Corah*; who, conſidering themſelves upon actual Service, replied, That they could not in Honour immediately join in the Defection; but that, after the Expiration of their preſent Service, they would not continue to hold their Commiſſions to the Prejudice of thoſe Gentlemen who ſhould reſign. The Officers of the ſame Corps at *Allahabad*, being on Duty in a Frontier Garriſon, concluded they were as much upon actual Service as thoſe employed in the Field, and therefore concurred with the Reſolution of the *Corah* Detachment. Such was the Purport of the Anſwer ſent to the Third Brigade, with a Requeſt that it might be communicated by them to the Firſt. This State of Neutrality, however, was not long preſerved: The Sentiments of Honour in the Second Brigade ſoon gave Way to the general Infatuation, as if the Number of Actors ſufficiently juſtified the Action; and theſe Gentlemen, who in the Beginning were reſtrained by ſome Degree of Principle, grew in the End as outrageous, and went even greater Lengths than either of the other Two Brigades.

In each Brigade a Committee of Correſpondence was appointed, with full Authority to anſwer all Letters that might come from their Aſſociates, and to agree to, as well as to propoſe, ſuch Meaſures as they ſhould think proper. Near Two hundred Commiſſions of Captains and Subalterns were in a ſhort Time collected, and lodged in the Hands of the Adjutants and Quartermaſters, in order to be delivered to the Commanding Officers of the reſpective Brigades, on the 1ſt of June, which was the Day fixed upon for the general Reſignation; though, to give a Colour of Moderation to their Proceedings, they determined to make an Offer of their Services as Volunteers till the 15th of the ſame Month, by which Time they imagined a final Anſwer might be obtained from Lord *Clive*, or the Select Committee, in their Favour. All Officers upon detached Parties, of whom there were a conſiderable Number in various and diſtant Parts of the Country, were written to by their particular Friends, or in the Name of the Brigade to which they belonged, earneſtly preſſing them to enter into the Combination, and not to divulge the Affair. With regard to thoſe who were preſent doing Duty with their reſpective Brigades, they bound themſelves by a ſolemn Oath to Secrecy, and kept it ſo ſtrictly, that even the Field Officers upon the Spot entertained not the leaſt Suſpicion of what was going forward. They were likewiſe ſworn to preſerve, even at the Hazard of their own Lives, the Life of any Officer whom the Rigour of a Court Martial might condemn to Death. But in order, as far as poſſible, to avoid incurring the Penalties of Mutiny and Deſertion, they determined to refuſe their uſual Advance of Pay for the Month of June.

As an Expedient to prevent any Recantation in this Conſpiracy, each Officer bound himſelf in a Penalty Bond of £. 500 not to re-accept his Commiſſion, if offered, except upon Condition of having the Allowance of Double Batta reſtored*: And, to obviate the Misfortune of Lord *Clive*'s proving ſo reſolute as to reject their Demands, a Subſcription was raiſed amongſt themſelves, each ſubſcribing in proportion to his Rank: Beſides which, a conſiderable Sum is ſaid to have been contributed privately by Gentlemen in the Civil Service, in Aid of the Military Cauſe. Theſe Monies, together with ſuch Forfeitures of the £. 500 Penalty above-mentioned, as might be incurred and levied, were to eſtabliſh a Fund for the Maintenance of thoſe who ſtood in need of it, in caſe all the Commiſſions ſhould be accepted, or of thoſe who might be pointed out as Principals, and diſmiſſed the Service, even though the Army in general ſhould be requeſted to reſume their Commiſſions, and the Double Batta be re-eſtabliſhed upon its former Footing. By the ſame Means the Expences of their Voyage to Europe were to be defrayed, and Commiſſions of equal Rank purchaſed in the King's Regiments; to which they never ſuppoſed their Mode of relinquiſhing the Company's Service would prove the leaſt Obſtruction.

The Plot was thus ripening, when a Circumſtance

* See Appendix, No. 1 B.

occurred

occurred, which could not but inſpire them with additional Hopes of Succeſs, ſince it ſeemed to prognoſticate an Occaſion for the Service of at leaſt One entire Brigade, about the very Time fixed upon for the general Reſignation. The Circumſtance alluded to, was the ſudden Approach of between Fifty and Sixty thouſand *Morattoes* towards the Frontiers of *Corah*, about One hundred and Fifty Miles from *Allahabad*; and whether their Intentions were to invade the Provinces, or to march to *Delhi*, was yet unknown; at all Events, however, it was judged expedient, that Colonel *Smith*, with the Whole of the Second Brigade (except the European Regiment, which it was not thought proper to riſk in the Field during the exceſſive Heats of April and May, and which was therefore left to do Garriſon Duty at *Allahabad*) ſhould take Poſt at *Seragepore*, where he was accordingly ordered to encamp, and obſerve the Motions of the ſuſpected Army.

Such was the Situation of Affairs in March 1766, when Lord *Clive* and General *Carnac* ſet out from *Calcutta*, in order to regulate, with Mr. *Sykes* (Reſident at the Nabob's Court) the Collections of the Revenues, at *Muxadavad* and *Patna*, for the Year enſuing; to receive from *Sujah Dowla* the Balance due of the Fifty Lacks of Rupees (£.600,000) ſtipulated by Treaty in Auguſt 1765; and to hold a Congreſs with thoſe Princes of the Empire who were deſirous of forming Alliances to preſerve themſelves and the Company from the Incurſions of the *Morattoes*.

Lord *Clive* arrived early in April 1766 at *Muxadavad*, and was now adjuſting the State of the Revenues of *Bengal*, which was to complete his Buſineſs at the City; when he received a Letter, dated the 19th of that Month, from Mr. *Verelſt*, a Gentleman in Council at *Calcutta*, incloſing a Remonſtrance from the Officers of the Third Brigade, relative to the Reduction of the Batta; repreſenting in very exaggerated Terms the high Price of Proviſions, Neceſſaries, &c. and requeſting that the late double Allowance might be continued. The Board thought proper to defer ſending any Anſwer to this until they could obtain Lord *Clive*'s Sentiments thereupon. He, without Delay, communicated his Opinion to Mr. *Verelſt*; That the Remonſtrance, if it had not been tranſmitted through the Commanding Officer, nor accompanied with a Letter to the Governor and Council, ſhould be ſent to Colonel Sir *Robert Barker* for his Information; acquainting him at the ſame Time, That the Board did not intend to take any other Cognizance of a Paper ſo irregularly brought before them. But, leſt it might have been regularly tranſmitted, Lord *Clive* propoſed in that Caſe, that an Anſwer ſhould be ſent, ſimilar to that already given to the like Remonſtrances, which had been made when the Orders for ſtriking off the Batta were iſſued; with this Addition however, that it was obſerved, the Paper was ſubſcribed by ſeveral Lieutenants of the Sepoy Battalions, who have each an Extra Allowance of Two Rupees per Diem, which, with their Pay and Single Batta (amounting in the whole to 248 Rupees, or £.30. 15*s.* 2½*d.* Sterling per Month) could not be deemed an uncomfortable Subſiſtance. A Copy of the Remonſtrance, and alſo an Extract from Lord *Clive*'s Letter to Mr. *Verelſt*, upon the Subject, are inſerted in the Appendix, N° 1 C. and N° 2.

Although a Table of the Price of Proviſions and European Articles cannot with any Preciſion be aſcertained, yet it may not be improper to remark, that the former are much cheaper in *Bengal* than on the Coaſt of *Coromandel*, where Double Batta was never known; that the latter are dearer only in proportion to the ſmall Difference of Diſtance between thoſe Two Places and *Great Britain*; and that the Expence of tranſporting Neceſſaries from *Calcutta* to any Part of *Bengal* cannot be ſo great as on the Coaſt of *Coromandel*, becauſe the whole Country is interſected with navigable Rivers. Luxury indeed is boundleſs; and hence ariſe the imaginary Wants, and the real Diſtreſſes, of Officers on the *Bengal* Eſtabliſhment. The Diſtribution of Pay and Allowances, Appendix N° 3, will give a juſt Idea of the Advantages accruing to Military Gentlemen in the Service of the Engliſh Company in that Part of *India*; Advantages much greater, it is preſumed, than thoſe of any other Forces in any Part of the World.

Appendix, No. 1.

Narrative of the Defection of the Officers of the Army in Bengal, in the Year, 1766.

Hitherto no Suſpicion had ariſen of the intended Reſignation, as even this laſt Remonſtrance was perfectly ſilent on that Head. It was not till the 28th of the ſame Month (April) late in the Evening, that Lord *Clive* received any Advices whatſoever of the mutinous Reſolution that had been ſeveral Months in Agitation; and it is to be obſerved, That the firſt Information came from Lieutenant Colonel Sir *Robert Fletcher*; who, in a Letter, dated *Monghyr*, 25th April, acquainted his Lordſhip that the Officers of the Firſt Brigade ſeemed reſolved on another Attempt for the Recovery of the Batta; that their Commiſſions were to be ſent to him at the End of the Month, together with a Letter, informing him, that they would not draw any Pay for the Month of May, but would continue to ſerve until the Affair ſhould be finally determined for or againſt them. To give a farther Inſight into the Matter, he incloſed a Letter he had the Day before received from Sir *Robert Barker*, together with a Copy of his Anſwer. Theſe Three Letters are entered in the Appendix N° 4, 5, and 6, as alſo Lord *Clive*'s Anſwer, N° 7.

In the above-mentioned Letter from Sir *Robert Barker* to Sir *Robert Fletcher*, is mentioned a Quarrel between Two Officers at *Bankipore*; their Names were *Duff* and *Davis*, the former a Captain, the latter an Enſign, in the Third Brigade. At a General Court Martial, which had been held upon one of theſe Gentlemen, in conſequence of the ſetting Fire to the Quarters, it appeared that the Diſpute aroſe from Enſign *Davis*'s refuſing to give up his Commiſſion to Captain *Duff*, who would have forced it from him. Sir *Robert Barker*, upon examining into the Reaſon of ſo ſtrange a Tranſaction, to his great Surprize became acquainted with the Combination, which had been formed in the Third Brigade, during his Abſence upon an Expedition to *Bettea*. This premature Diſcovery very much diſconcerted the Officers, as the 1ſt of June had been fixed upon for the general Reſignation; and it was not propoſed that their Intentions ſhould tranſpire before that Day. It now however became neceſſary for them to make ſome Alteration in their Plan, in order that Lord *Clive*, and the Select Committee, ſhould not have Time to counteract and defeat it. The Firſt and Third Brigade accordingly reſolved to reſign on the Firſt of May; but the Second Brigade, being at ſo great a Diſtance, could not receive Information of this Change of Meaſures early enough to reſign on the ſame Day, though the mutinous Spirit broke out in Camp within a Week after.

The ſucceeding Day's Poſt to that which brought the Intelligence from Sir *Robert Fletcher* to Lord *Clive*, brought a Letter, dated from the Camp at *Corah*, the 15th of April, ſigned "Full Batta," to an Officer of the Second Brigade, who had attended his Lordſhip from *Calcutta*, and was then with him at *Mutejyl*. The Contents of this very extraordinary Letter* was immediately communicated to Lord *Clive*, who was now fully convinced that the Combination was general, though he judged it was not likely that ſo conſiderable a Number of thinking Men ſhould long continue unanimous in a Cauſe, not only highly criminal in itſelf, but which, upon Failure of Succeſs, would involve many of them in inevitable Ruin. Some few there might be to whom comfortable Fortunes, already acquired in the Service,

* See Appendix, N° 8.

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might render the Reſignation of their Commiſſions a Matter of Indifference; but many, on the contrary, he knew there were, whoſe Circumſtances, whoſe Youth, or whoſe Extravagance, could not bear that they ſhould voluntarily deprive themſelves of the only Means of preſent Subſiſtence, and be alſo cut off from every Proſpect of obtaining an happy Independancy. How far indeed the Reſolution of Men made deſperate by Diſappointment and impending Ruin might be carried, could not eaſily be determined: The Troops might follow their Example, and a general Mutiny enſue: An armed Force from the Coaſt, or from *England*, would in that Caſe, perhaps, have been the only Remedy left. On the contrary, to grant a Requeſt, demanded as it were Sword in Hand, would have been a Condeſcenſion, not only repugnant to the Character he had hitherto ſupported, and ſubverſive of his Authority as Governor and Commander in Chief, but might have been attended with the worſt of Evils; for when Threats in this Inſtance ſhould have been found ſucceſsful, Subordination and Diſcipline would have been openly diſavowed; Demands of a more exorbitant and ſerious Nature might have followed; the Civil Government might at length have been totally overthrown by the Military; and the very Exiſtence of the Company in *Bengal* deſtroyed. Submiſſion therefore, on the Part of Lord *Clive*, would not bear a Moment's Deliberation. He had a few Officers in his Suite whom he could depend upon; a few others he concluded might be had from *Calcutta*, and the Out Factories; and ſome of the Free Merchants, it was imagined, would, in caſe of Neceſſity, accept of Commiſſions. He determined likewiſe to leave the City as ſoon as the important Buſineſs he was tranſacting would permit, and to endeavour to reach *Monghyr* before the 15th of May. By theſe Means he was in no Doubt of being able to retain Command over the Soldiers, till a Corps of Officers could arrive from the Preſidency of *Fort Saint George*.

Lord *Clive*, General *Carnac*, and Mr. *Sykes*, forming a Committee, met in Conſultation on the Morning of the 29th, and determining that the Demands of the Army ought not to be complied with, diſpatched an Expreſs* to the Council at *Calcutta*, requeſting they would without Delay acquaint the Government of *Madraſs* with the Diſpoſition of the Officers, and preſs them to iſſue Orders to as many Captains and Subalterns, as could poſſibly be ſpared from immediate Service on the Coaſt of *Coromandel*, and likewiſe to ſuch Cadets, and others, as might be thought qualified to bear Commiſſions, to hold themſelves in Readineſs to embark for *Bengal* on the ſhorteſt Notice. The Council were unanimous in the Meaſure ſuggeſted by the Committee, and on the Firſt of May ſent off their Diſpatch to *Fort Saint George*†. General *Caillaud* was at this Time gone to the Northward, to accommodate, either by Negociation or Force of Arms, the Diſputes between the Nabob of *Arcot* and the Subah of the *Decan*; and as it might be neceſſary for the Governor and Council at *Madraſs* to have his Opinion, how far the Requeſt from *Bengal* could be complied with, Mr. *Vereſt* tranſmitted to the General a Copy of the laſt-mentioned Letter, which proved the Means of expediting the Preparations for the Supply required.

Lord *Clive* in the mean time wrote to ‡ Colonel *Smith*, Sir *Robert Barker*, and Sir *Robert Fletcher*, upon the Subject of the Aſſociation, incloſing to each a Copy of the Letter written by the Committee to the Council (N° 9.) that they might have full Information of the Meaſures that were intended to take place; at the ſame Time giving them Authority to make public his Sentiments, if they were likely to have any good Effect. From this Time to the Second of May, no farther Intelligence was received.—The Silence of Colonel *Smith*, and Sir *Robert Barker*, gave his Lordſhip ſome Hopes, as he expreſſed himſelf that Day in a Letter to Mr. *Vereſt*, "that the Officers had maturely deliberated "upon their Scheme, and found it not very conveni- "ently practicable;" adding, "I can hardly think, "that ſeeing us ſteady in our Reſolution, they will ven- "ture to brave the Conſequences. The Firmneſs with "which we have hitherto ſupported our Civil Regula- "tions, muſt leave them without a Proſpect of Remiſſ- "neſs in thoſe of the Military."

A few Hours, however, brought him a Letter from Sir *Robert Barker*, dated the 27th of April‖, which convinced him, that the Third Brigade was as unanimous as the Firſt; in his Anſwer §, he directed Sir *Robert Barker* to find out, if poſſible, the Perſon in whoſe Hands the Commiſſions were depoſited; to put in Arreſt thoſe Officers whoſe Conduct could come under the Conſtruction of Mutiny, and to detain them Priſoners at *Bankipore*, till a general Court Martial of Field Officers could be ſummoned; ſince a Trial by their Comrades would have been very ineffectual, and it was too evident, that unleſs the Severity of Martial Law were exerted to puniſh the principal Inſtigators of this Combination, there would ſoon be an End of Diſcipline in the Army, and of Authority in the *Eaſt India* Company over all their Servants. The like Inſtructions were at the ſame Time ſent to Colonel *Smith*, and to Sir *Robert Fletcher*¶. In the Poſtſcript of theſe Letters, is mentioned a Letter ſigned Firſt Brigade. It was addreſſed to Captains *Frederick Smith*, and *Thomas Pearſon*, the one Aid de Camp, the other Secretary, to General *Carnac*; and the Contents as follow:

"Gentlemen,

"We are now to inform you, that all the Officers "here, and thoſe at *Patna* and *Allahabad* (except a few, "and thoſe Pimps to Power too) have reſolved to reſign "the Service the Firſt Day of May next, unleſs the Bat- "ta is reſtored to what it was in July and Auguſt 1763; "and requeſt that you will concur with us in refuſing to "ſerve but upon thoſe Terms. This is no haſty ill- "conducted Scheme, but the ſettled Reſolution of the "Three Brigades, who are, to a Man, reſolved to ſend "every Officer to everlaſting Coventry, who refuſes to "join in a Cauſe ſo juſt and honourable. We there- "fore beg that you will, immediately upon Receipt of "this, tranſmit your Sentiments to ſome of your Friends "here, who may communicate them to us. We fur- "ther beg, that you will conſider maturely on this "Subject before you come to any Reſolution; for de- "pend upon it, we are determined to go through with "it, at the Riſque of Life, Fortune, Friends, and every "thing that is dear and ſacred. The Gentlemen at "*Moradbaug* may be able to inform you of material "Circumſtances.—Till we have your Anſwer, we are "truly and ſincerely

"Your Friends,

"*Monghyr*, 27 April 1766. "The First Brigade."

The Gentlemen at *Moradbaug*, mentioned in this Letter, belonged to a conſiderable Detachment doing Duty at the City. They were all at this Time deeply concerned in the Combination; but Lord *Clive* being upon the Spot, made them ſenſible of their Folly, and prevented them from throwing up their Commiſſions.

On the 29th of April, Sir *Robert Barker*** wrote again to Lord *Clive*, acquainting his Lordſhip with his more full Conviction of the Determination of the Officers, and with the Meaſures he was purſuing, not only to ſhake it, but to prevent any alarming Conſequences, when it ſhould come to an Iſſue, although hitherto no Diſpoſition to Mutiny had appeared amongſt the private Men of his Brigade. This could not fail giving Satisfaction.

* See Appendix, N° 9.
† See Appendix, N° 10.
‡ See Appendix, N° 11.
‖ See Appendix, N° 12.
§ See Appendix, N° 13.
¶ See Appendix, N° 14.
** See Appendix, N° 15.

But

But Lord *Clive* was under ſome Uneaſineſs on Account of the Garriſon at *Monghyr*, where he had Reaſon to think the whole Scheme had been originally planned; and Sir *Robert Fletcher*'s Silence added much to his Anxiety, for it was now the 4th of May, and the only Letter he had received from that Gentleman upon the Subject, was dated the 25th of April; he therefore thought proper to repeat his former Injunctions, that Sir *Robert Fletcher* ſhould inform himſelf of the Names of the Principals, and of as many Particulars as poſſible relating to the Aſſociation; directing him at the ſame Time to take the moſt effectual Means of ſecuring the Fidelity of the Subadars, or Commanding Officers of the black Troops, in caſe the European Soldiers, or the Sepoys, had betrayed any Symptoms of Diſaffection. However, before theſe Inſtructions were diſpatched, a Letter arrived from Sir *Robert Fletcher*, dated the 1ſt of May, encloſing one to him from 42 of his Officers, together with a Copy of his Anſwer, and alſo a Letter to him from Sir *Robert Barker*, all which may be ſeen in the Appendix, N° 16, 17, 18, 19, 20. The Letter from the Officers was accompanied by their Commiſſions, which they requeſted Sir *Robert* would keep, till an Anſwer ſhould arrive from thoſe who had the Power of granting their Demands; and in the mean time they aſſured him, that as they reſigned from Principle, they reſolved to ſerve without Pay of any kind, till the 15th.

This actual Reſignation of the Officers of the Firſt Brigade no longer permitted Lord *Clive* to doubt, that the other Two Brigades would with like Punctuality comply with the Terms of the Aſſociation. A Supply from *Fort Saint George*, and likewiſe the Aſſiſtance of the Free Merchants, became immediately neceſſary. The Letter in the Appendix, N° 21, to the Gentlemen of Council at *Calcutta*, encloſing the Officers Addreſs to Sir *Robert Fletcher*, was therefore diſpatched without Delay. The next Day (5th May) a Letter from Sir *Robert Barker*, dated 30th April*, informed Lord *Clive*, that on the 29th the Officers of his Brigade had made him acquainted with their Reſolution to reſign their Commiſſions on the 1ſt of May, though they were willing to ſerve without either Pay or Batta till the 15th, by which Time they ſuppoſed Lord *Clive* would reach *Patna*, or write his Anſwer to their Demands. Sir *Robert Barker*, after having aſſembled the Officers, repreſented to them, that the Crime they were committing was no leſs than Mutiny and Deſertion; and that he hoped, for their own Sakes, they would reflect upon the Conſequences, and relinquiſh a Project, which, if perſiſted in, would certainly bring Ruin and Diſhonour upon themſelves.—Arguments of this kind, from a Commanding Officer univerſally beloved, could not fail making ſome Impreſſion on their Minds; but at the Cloſe of the Conference they declared, "That they "were ſolemnly bound and engaged with the other Bri- "gades, to offer their Commiſſions on the 1ſt of May, "and that they could not be off."

* Sir *Robert Barker*, having been informed that the Men at *Monghyr* had expreſſed their Reſolution to mutiny, repeated to Lord *Clive* his Apprehenſion of it, and mentioned alſo an Information he had received, that a Sum to the Amount of 140,000 Rupees, near (£. 16,000 Sterling) was ſubſcribed for the Officers by the Gentlemen of *Calcutta*.

Theſe Circumſtances it was thought neceſſary to communicate to the Council†, not only that they might be apprized of the Progreſs of the Combination, but that they might exert their Endeavours to diſcover thoſe Gentlemen in the Civil Service, who had granted ſuch large Encouragement to the mutinous Diſpoſition of the Army.

Lord *Clive* then acquainted Sir *Robert Fletcher* with Sir *Robert Barker*'s Doubts concerning the Men of the Firſt Brigade‡, charging him to act with all poſſible Circumſpection, and authorizing him to engage the Attachment of the Non-commiſſion Officers by Aſſurances of Reward, if he ſhould ſee a Neceſſity of putting their Behaviour to the Teſt; he further directed him to make ſuch neceſſary Preparations as could be made, without creating Suſpicion, for detaching the Troops in ſmall Parties at a Moment's Warning, and with the like Caution to collect Boats for conveying the Officers to *Calcutta*; ſince he was determined, that if he found them refractory, on his Arrival at *Monghyr*, they ſhould be forced to depart within 24 Hours. A Letter of the ſame Date, and to the ſame Purport, was alſo diſpatched to Sir *Robert Barker* §.

By a Letter of the 2d May, Sir *Robert Fletcher* acquainted Lord *Clive*, that he was convinced no Diſturbance could happen, even if the Troops knew the Conduct of their Officers; but that however, for the Sake of Amuſement and a freſh Subject of Converſation, he had marched Half the Brigade to the Diſtance of Two Miles from the Fort, under Pretence of reducing ſome ſtrong Mud Forts at *Carrucpoor*. In anſwer to this, Lord *Clive* ordered him immediately to ſecure the Captains who had been moſt active, and to ſend them down Priſoners to *Calcutta* ‖.

The Sentiments of the Officers of the Brigade, who were abſent upon Detachments, were not certainly known; but between 50 and 60 of thoſe preſent, in Cantonments at *Bankipore*, kept ſtrictly to their Engagement. On the 1ſt May in the Forenoon, Sir *Robert Barker* received the following laconic Epiſtle from his Adjutant;

"Sir,

"The encloſed Letters were juſt now brought to me; "One of them, directed to you, I ſend by Deſire of the "Officers of the 3d Brigade; the other, I believe, you "will think not improperly added.

"I am, Sir,

"Your moſt obedient humble Servant,

"May 1ſt 1766. *F. Robertſon*, Adjutant."

The Letter directed to Sir *Robert Barker*, which Mr. *Robertſon* encloſed (and which Sir *Robert* returned ¶, with an Aſſurance that he would put the Severity of Military Law in Execution, if any Man ſhould miſbehave) was ſigned, "Officers of the 3d Brigade." It contained a Repetition of their Grievances, and Terms of future Service, ſome Expreſſions of perſonal Regard for the Colonel, and a Readineſs to act as Volunteers, and obey Orders, till the 15th of the Month, when they expected to be made acquainted with Lord *Clive*'s definitive Anſwer. The other Letter, which Mr. *Robertſon* mentions to be "not improperly added," was the Packet of Commiſſions, together with his Authority for ſending them; which was as follows;

To Enſign *Robertſon*.

"Sir,

"We deſire that you will, before 12 o'Clock To- "day, ſend our Commiſſions to Sir *Robert Barker*, Co- "lonel of the 3d Brigade, together with the encloſed "Letter.

"We are

"May 1ſt 1766, Your obedient Servants,

"Eleven o'Clock, Officers of the 3d Brigade."

A. M.

Sir *Robert Barker* had before this, ſuſpected, but was now ſufficiently certain, that the Adjutant was a principal and active Member of the Aſſociation. He therefore intimated to him that Day, upon the Parade,

* See Appendix, N° 22. † See Appendix, N° 23. ‡ See Appendix, N° 24. § See Appendix, N° 25.
‖ See Appendix, N° 26. ¶ See Appendix, N° 27.

that

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that he should order him down to *Calcutta*; in consequence of which Intimation, Mr. *Robertson* thought fit to write him the following Letter:

"Sir,

"I did not well understand what last you spoke to "me on the Parade, whether it was, that your meant to "send me a Prisonor to *Calcutta*, or that you expected I "would go because you desired it. If the first, 'tis "well; if the latter, I must acquaint you that I, "without having done any Thing unmilitary or improper, resigned the Service this Morning, releasing myself from Military Orders. You accepted, examined, "but chose to return the Commissions, amongst which "mine was one. If I have done wrong, I must be "brought before the Civil Power, having freed myself "from all Military Restrictions.

"To leave this immediately will be to lose all that I "am worth; so that 'twill be necessary to send me a "Prisoner, that I may know where to apply hereafter "for Restitution.

"I am, Sir,

"Your obedient humble Servant,

"*F. Robertson.*"

This Letter did not intimidate Sir *Robert Barker* from forcing Mr. *Robertson*, and Three other Ringleaders, to proceed immediately to *Calcutta*; a Measure which contributed much to the preserving good Order and Discipline in his Brigade till the 15th May.

As the Affairs of the Army were now become very critical, Lord *Clive* determined to leave the Business at the City unfinished, to the Management of Mr. *Sykes*, and to march with all possible Expedition to *Monghyr*, which Place he proposed reaching on the 14th at latest. On the Evening of the 6th he accordingly set out from *Mutajyl*, accompanied by General *Carnac*, and the few Officers belonging to the Body-guard and Escort of Sepoys. Majors *Champion* and *Polier*, and Captains *Smith*, *Pearson*, and *Martin*, who were all the Officers that could be collected at so short Notice, and whose Attachment to the Service, as well as steady Adherence to Discipline, might securely be relied on, were ordered forward, to proceed with the utmost haste to the Assistance of Sir *Robert Fletcher*.

Lord *Clive*, that Night, at *Sydekhaug*, 12 Miles from *Mutajyl*, received a Letter from Sir *Robert Fletcher*, dated 3d of May*, acquainting him, that "he had "used every Argument in his Power to persuade the "Officers to a Change of Conduct; but that they had "severally told him, they were determined to abide by "what they had done." By an enclosed Letter to his Brother, a Captain at *Madrass* (open for his Lordship's Perusal) it appeared, that the Gentlemen intended to write to their military Friends at *Fort Saint George*, to prevail upon them to reject all Proposals that might be made for their Removal to *Bengal*. This Scheme was evidently calculated to bring additional Distress upon the Government, and thereby to compel Lord *Clive* into Terms of Accommodation. But in order to counteract the meditated Mischief, a Letter was immediately dispatched to the Council at *Calcutta*†, requesting they would, for a Time, stop all private Letters to and from *Madrass*, except such as could not be suspected to relate to the Combination. And, as a Communication of Sentiments, from one Part of the Army to another, might at this Juncture prove extremely dangerous, it was further proposed, that the like Caution should be used at the Post Office in *Calcutta*.

During the next Day's Journey, Lord *Clive* had an Account from Sir *Robert Fletcher*, that he had again remonstrated, to no Purpose, with the Gentlemen of his Brigade; that they were rather more inflamed; that they flattered themselves their Letters to *Madrass* would have the desired Effect; and that it was now artfully insinuated, a Mutiny of the Men was already planned, and would inevitably happen, if the Officers should be dismissed. A Copy of this Letter, together with his Lordship's Answer, is entered in the Appendix, N° 30 and 31.—N° 32 is an Extract of a Letter from Lord *Clive* to Sir *Robert Barker*, the 8th of May.

The Day following, Lord *Clive* learnt from Sir *Robert Fletcher*‡, that he had sent to *Calcutta* a Captain and a Lieutenant‖, upon Suspicion of their having been the most active in forming the Combination; but that he was persuaded every Precaution had been used to conceal the Principals. The Gentlemen however of this Brigade, as well as of the 3d, still continued to do Duty, though their Resolution in the main Point was not altered; and by the Conversation of the latter, Sir *Robert Barker* understood, that upon his refusing to accept their Commissions, they had sent them by the Post to *Calcutta*; nor was he deceived, for on the second Day's March, Lord *Clive* met an Express with a very large Packet, addressed to the Governor and Council, which upon being opened was found to contain the Commissions of that Brigade, together with a general Letter of Resignation, dated the 1st May. Lord *Clive* detained the Commissions in his own Custody, and forwarded the Letter to the Board.

During these Transactions, the Council at the Presidency had received, and taken into Consideration, the Committee's Dispatch of the 4th (Appendix N° 21.) The Association of the Officers being fully confirmed, and those of the First Brigade having actually tendered their Commissions, the Board unanimously resolved, agreeably to an Intimation given them by Lord *Clive*, That a Letter should be written to Sir *Robert Fletcher*, or Officer commanding at *Monghyr*, expressing their Sense of such an extraordinary and unwarrantable Proceeding; authorising him to accept of as many Commissions as were offered, and to order down to *Calcutta*, within the Space of 24 Hours, every Man who had resigned the Service; since no Confidence could prudently be placed in the Zeal of those who had deserted their Duty in a Manner so inconsistent with the Character of Officers and Gentlemen§. They farther resolved, that the said Letter should be transmitted through the Hands of Lord *Clive* and General *Carnac*, in order that it might have the Sanction of their Names; and that an Express should be sent to the Presidencies of *Madrass* and *Bombay*¶, urging the Necessity of their united Efforts to assist *Bengal* in this Emergency, and requesting they would, without Loss of Time, embark all the Officers, Cadets, and others, that could possibly be spared, agreeably to the former Letters from that Board.

In the mean time, the Council, in consequence of the Request of the Committee, applied to the Free Merchants, requiring them to give their Assistance on the present Defection of Officers, till the vacant Commissions could be filled up. Astonishing as it may appear, it is however an incontestable Truth, that out of near 100 of these Gentlemen resident at *Calcutta*, neither disqualified by Age nor Infirmities, Two only were found who would accept of Commissions upon this very important Occasion, notwithstanding they knew that the Service they were to be sent upon was merely Parade Duty; that even this would last but a few Weeks; and that the Faith of the Governor and Council was pledged to allow them the Privilege of Trade, Duty free; and to recommend them to the Court of Directors for a more essential Reward of their Attachment to the Com-

* See Appendix, N° 28. † Appendix, N° 29. ‡ See Appendix, N° 33.
‖ Note, This Gentleman was lately appointed to the Rank of Factor in the Civil Service at *Bengal*.
§ See Appendix, N° 34. ¶ See Appendix, 35 A.

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pany's Welfare*. The trifling Excuſes made by ſo conſiderable a Number of thoſe Gentlemen, amounted, at leaſt, to an Approbation of the Conduct of the Officers, if it did not confirm the Truth of the Information, that a Subſcription was raiſed in *Calcutta* for the Support of the Military Combination.

On the 10th of May Lord *Clive* and General *Carnac* received, at *Siccaragully*, the Letter from the Council to the Officer commanding at *Monghyr*†. This they immediately ſigned, and diſpatched to Sir *Robert Fletcher*, with ſome private Inſtructions for his Conduct upon the Receipt of it‡. A Copy of it was at the ſame Time ſent to Sir *Robert Barker*, that he might intimate to the Officers of the 3d Brigade the unanimous Reſolution of the Board upon the Proceedings of thoſe of the 1ſt ‖.

On the 11th a Letter arrived from Colonel *Smith*, dated 29th of April, adviſing, That a conſiderable Detachment of the *Morattoe* Army was in Motion; that they had advanced down the Southern Shore of the *Jumna*, oppoſite to the Territories of *Corah*; and that *Ballagarow*, one of the Chiefs, with Sixty thouſand Horſe, was arrived at *Culpy*, where he was collecting a large Number of Boats. This Letter was addreſſed to the Select Committee; but the critical Situation of Affairs would admit of no Delay in the Reply; and the Colonel was evidently yet unacquainted with the intended Deſertion of his Officers. Lord *Clive* therefore heſitated not to inveſt him with full Authority to act, in reſpect to forming Alliances with neighbouring Princes, in ſuch Manner as the Emergency of Affairs might require §. And as the Reſignation of his Officers, at the Time of the Enemy's nearer Approach, might be attended with the moſt fatal Conſequences, his Lordſhip impowered the Colonel, provided he ſhould judge that the Troops were ripe for Mutiny, and thereby find himſelf reduced to the utmoſt Extremity, but under no other Circumſtances whatſoever, to make Terms with the Malcontents.

This Day and the next, Lord *Clive* received farther Accounts from Sir *Robert Fletcher*, expreſſing the higheſt Opinion of the Fidelity of his Troops, inſomuch, that, "he would ſtake his Life upon their good Behaviour, "notwithſtanding the Apprehenſions entertained by Sir "*Robert Barker*." He obſerved, that the worſt which could happen was a Mutiny amongſt the Europeans, who were ſo inconſiderable in Number, that he would put every Man of them to Death by the Sepoys, before they could get a Cartridge from the Magazine, or indeed before they could form themſelves under Arms, his own Quarters being ſo near the Barracks, that he could almoſt overhear every thing that paſſed.

Confident as theſe Aſſurances were, Lord *Clive* thought it expedient to purſue his Journey with the utmoſt Expedition; although the Heat at this Seaſon of the Year was ſo inſupportable, that many of the Men had already died upon the March; but it was neceſſary to reach *Monghyr*, if poſſible, before the Departure of the Officers; and he was now within one Day's Journey of the Place, when early in the Morning of the 13th, his Progreſs was delayed by a ſudden Fall of Waters from the Mountains, which carried away a Bridge that had been thrown over a Branch of the River he was obliged to paſs; the Stream of which was now ſo extremely deep and rapid, that it could not be forded, even upon Elephants, till late in the Evening. A whole Day was thus unavoidably loſt ¶. Repeated Advices, however, from Sir *Robert Fletcher* flattered his Lordſhip, that no Diſturbance would ariſe among the Troops in Garriſon: He hoped indeed that the Officers would remain quiet till his Arrival; but, at all Events, Sir *Robert* could not now be much diſtreſſed, as the Gentlemen who puſhed forward from *Mutajyl* were already arrived to his Aſſiſtance, and the Letter from the Governor and Council contained ſufficient Inſtructions for his Conduct.

Appendix, No. 1.

Narrative of the Deſection of the Officers of the Army in Bengal, in the Year 1766.

On the 14th, Sir *Robert* informed his Lordſhip**, That he had begun the Embarkation of the Captains, and had appointed a Surgeon's Aſſiſtant, 2 Cadets, and a Serjeant, to act as Enſigns, in order to convince the Subalterns that the Brigade would not be entirely deſtitute of Officers. Soon after, upon the Receipt of Lord *Clive*'s Letter of the 13th, he invited the Gentlemen to Duty a Day longer. But ſome of them began now to be very troubleſome; and appeared to intend encamping, till the Arrival of their Aſſociates from the other Brigades ††.

The Deſcription of Affairs at *Monghyr* has, to this Period, been collected only from Sir *Robert Fletcher*. It may, however, not be improper to take a View of them from the Officers who were detached thither from *Mooteyl*.

On the Arrival of theſe Gentlemen at *Monghyr*, the 12th May, about Nine o'Clock at Night, they were ſurpriſed to hear the Grenadier's March beating, and then the Réveillé. When they came to Sir *Robert Fletcher*'s Quarters, they there found Half the European Regiment aſſembled, and ſinging, and the Drummers beating.

The next Day they ſeverally viſited the Officers of their Acquaintance, in hopes of prevailing upon them to relinquiſh the diſhonourable Project they had ſo raſhly engaged in, or at leaſt to continue doing Duty till the Arrival of Lord *Clive* and General *Carnac*.

They repreſented the Infamy and the Ruin that would attend them, if they ſhould in this Manner deſert the Service: That a Combination to reſign their Commiſſions, all on the ſame Day, could be conſidered as no leſs a Crime than Mutiny: That if the Soldiers ſhould be tempted to follow their Example, the Miſchief would not end without Bloodſhed, and the Murder of many of their Countrymen: That Lord *Clive* came firmly reſolved not to yield up the Point to them, and would rather ſuffer Death than condeſcend to make Terms with a Set of Men who were endeavouring to aboliſh all Military Diſcipline and Subordination. They farther remonſtrated upon the Ingratitude of their Behaviour to his Lordſhip, who had lately given to the Amount of near £.70,000 ‡‡ as a Fund for the Support of all Officers and Men who ſhould be invalided, or worn out in the Service, and likewiſe for the Maintenance of their Widows.

In anſwer to theſe Arguments, the Officers declared, That they were ſolemnly bound to quit the Brigade, whatever might be the Conſequence: That they had imagined Unanimity in the Meaſure muſt have enſured Succeſs; but that, could they have ſuppoſed Lord *Clive* ſo inflexible, they would never have formed the Combination. That, as to his Lordſhip's generous Donation to the Army, they were entirely ignorant of it, Sir *Robert Fletcher* not having communicated to them a Syllable of the Matter; and that, had they been informed of it, Gratitude, as well as Self-intereſt, would certainly have prevented their preſent Conduct. They then alledged, that Sir *Robert* himſelf originally ſet this Combination on Foot, artfully making them the Inſtruments of an Oppoſition to Lord *Clive*'s Government: They acknowledged the Probability of a Mutiny amongſt the Soldiers; but declared at the ſame Time, that ſhould it happen, they would exert their utmoſt Endeavous to quell it. Several of them, particularly Captain *Goddard*, lamented the Want of an Opportunity to acquaint Lord *Clive* and General *Carnac* with the Part Sir *Robert Fletcher* had acted, in beginning and promoting this

* See Appendix, N° 35 B. † See Appendix, 34. ‡ See Appendix, 36. ‖ See Appendix, 37.
§ See Appendix, N° 38. ¶ See Appendix, N° 39. ** See Appendix, N° 40. †† See Appendix, N° 41.
‡‡ A Legacy of Five Lacks of Rupees bequeathed to Lord *Clive*, by the old Naboh *Jaffier Ally Cawn*, who died Three Months before his Lordſhip's Arrival at *Bengal*.

Appendix, No. 1.

Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

unfortunate Affair; but defired Major *Champion*, and Captains *Smith* and *Pearſon*, would not fail to report their Aſſertions, the Truth of which they ſaid they were well able to prove.

On the 13th, Major *Champion* and Captain *Pearſon* were ordered out to the Camp at *Curradkpore*, Two Miles from *Monghyr* Fort. The reſt of Lord *Clive*'s Detachment of Officers remained in Garriſon, to be ready in caſe of a Mutiny of the Europeans, which began now to be apprehended. At Eleven o'Clock at Night, Two Battalions of Sepoys were marched, under Command of Captain *Smith*, to the exerciſing Ground, where they lay upon their Arms till Morning; when the Captain propoſed to Sir *Robert Fletcher*, that they ſhould return to their own Parade, not only as it commanded the principal Gates, but as Detachments could be more readily made from thence to different Parts of the Garriſon; and that, in order to obviate any Suſpicion, it ſhould be given out, that Lord *Clive* being hourly expected, it was neceſſary to keep the Sepoys in the Fort, leſt they ſhould ſtraggle, and not be quickly drawn up on his Lordſhip's Arrival. This Advice was immediately followed.

In the Afternoon Captain *Smith* received an Order from Sir *Robert Fletcher* to get the Two Battalions under Arms, and to march with all poſſible Expedition to the European Barracks, the Soldiers having mutinied. The Captain had neither Subaltern nor Serjeant to aſſiſt him.—One of the reſigned Officers happening at that Moment to come on the Parade, the Captain ordered him to take the Command of one of the Battalions, but finding that he heſitated to obey, he turned from him, and gave the Command of it to a Black Commandant, taking Charge of the other himſelf. As the Mutiny was not unexpected, he had previouſly taken a View of the Ground near the Barracks. Adjoining to theſe is a Hill, whereon ſtands the ſaluting Battery, which he was apprehenſive the Mutineers would endeavour to ſeize. To avoid any Signal of his Approach, he gave Orders that the Battalions ſhould march in the profoundeſt Silence. Inſtead of proceeding the common Road, round the Hill, he got up the Back of it, and ſuddenly took Poſſeſſion of the Battery, by which Means he had the full Command of all the Barracks. The Soldiers had actually got under Arms, intending to follow their Officers, and the Artillery were preparing to do the ſame; but the Appearance of thoſe Two Battalions of Sepoys, with fixed Bayonets, threw them into ſome Confuſion; of which Captain *Smith* took the Advantage, and told them he would immediately fire upon them, if they did not retire peaceably to their Quarters. Sir *Robert Fletcher* alſo, who was now arrived, harangued and diſtributed Money amongſt the Mutineers, and gave likewiſe to each of them Two Rupees. They aſſured him they had been made to believe that he was to head them, otherwiſe not a Man would have thought of turning out; adding, that if that was not the Caſe, they would not mind their Officers, but live and die with him alone. Whilſt Sir *Robert* was talking to the Men, ſeveral of the Officers came and told him, that as they heard the Europeans had mutinied, they were willing to offer him their Aſſiſtance. This he refuſed, and ordered them all to quit the Garriſon within the Space of Two Hours, under Pain of being ſent off with Guards. Before Six o'Clock they accordingly departed; Three only of the whole Brigade were left, Two of whom were then confined to their Beds. Sir *Robert Fletcher*'s own Account of this laſt Tranſaction appears in his Letter of that Night to Lord *Clive* *, in which is the following very extraordinary Paragraph:

" Some have been very troubleſome, and particularly " thoſe whom I have all along ſuſpected, and whoſe " Confidence I uſed every Art to gain in *January laſt*, " *when I heard that the Whole were to form a Plan of* " *quitting the Brigades without giving any Warning. I* " *even went ſo far as to approve of ſome of their Schemes*, " *that they might do nothing without my Knowledge.*"

After Peruſal of this, it will naturally be recollected, that the earlieſt Intelligence given by Sir *Robert Fletcher*, of the Combination of his Officers, was in his Letter to Lord *Clive*, dated 25th April, Six Days only before the Day of Reſignation.

In the Morning of the 15th May, Lord *Clive* and General *Carnac* arrived at *Monghyr*, where they were immediately informed of all the Circumſtances above related. Sir *Robert Fletcher*, the ſame Day, took an Opportunity, in Converſation with Lord *Clive*, to repeat the Matter of his Letter to his Lordſhip on the 14th May, above quoted. But upon this Subject, Lord *Clive*, for Reaſons which will hereafter be mentioned, did not think proper at that Time to expreſs any Diſſatisfaction.

Orders were iſſued that Night for the whole Brigade to be drawn out the next Day, Lord *Clive* intending to review them. Early in the Morning of the 16th, he accordingly went to the Parade, where the Men appeared in very good Order, though very thinly officered. The European Soldiers required his firſt Attention; he therefore addreſſed himſelf to them in the ſtrongeſt Terms: He repreſented to them the Heinouſneſs of the Crime their Officers had committed; explained to them the Grounds upon which the Diſaffection had ariſen; informed them that the Double Batta was merely an occaſional extraordinary Allowance, and never till now looked upon, much leſs demanded, as a Right; that the withholding of it was an Act of the Company, the Governor and Council having therein only obeyed the poſitive Commands of the Court of Directors; that the Combination which the Gentlemen of this Brigade had formed, to reſign the Service altogether on the ſame Day, was no leſs a Crime than Mutiny, for which the Ringleaders would certainly undergo the ſevereſt Puniſhment that Martial Law could inflict; and that moſt of the inferior Offenders ſhould be ſent away to *England* by the firſt Ships of the enſuing Seaſon:—He further obſerved to them, that he was himſelf a Soldier, and had always been a Friend to the Army; that he had lately given a very ſtrong Inſtance of his Regard, both to the Officers and private Men, having eſtabliſhed a Fund for the Support of all thoſe who ſhould be invalided, or worn out; and alſo to the Widows of thoſe who ſhould die in the Service. He concluded with exhorting them to behave with Regularity and Sobriety, and to do their Duty as Soldiers ſhould, till the Arrival of Officers, who were then on the Road to *Monghyr*.

He then ſpoke by an Interpreter to the ſeveral Battalions of Black Troops, and highly applauded them for the Inſtance they had ſo lately given of their Steadineſs and faithful Attachment to the Company; he diſtributed honorary Rewards to the ſeveral Commandants and Non-commiſſioned Officers, and ordered double Pay to be iſſued to the private Men for the Months of May and June.—The whole Brigade was much pleaſed with theſe Marks of Regard from the Commander in Chief; expreſſed their Satisfaction and Gratitude with decent Acclamations; and when they were diſmiſſed from the Parade, retired without Tumult or Diſturbance to their Quarters.

A Detachment of Sepoys was the next Day ſent out in Queſt of the reſigned Officers, who were now encamped within a few Miles of *Monghyr*, intending to wait the Arrival of their Aſſociates from the other Brigades, and conſult together upon the unexpected Defeat they had already met with. Lord *Clive* ſuſpecting their Intentions, gave Orders that they ſhould immediately proceed to *Calcutta*, and aſſured them, that if they did not depart quietly, the Detachment ſhould convey them away by Force. This Meſſage had the deſired Effect, and the Detachment ſoon returned to the Garriſon, with

* See Appendix, N° 42.

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an Account that the Malcontents having divided themſelves into ſmall Parties, were all gone towards the Preſidency, ſome by Water, and ſome by Land. Several Subalterns from the Out Factories, who had not joined in the Combination, and who had received Lord *Clive*'s Orders to repair to *Monghyr*, were by this Time arrived, and Ten or Twelve others were expected in a very few Days from *Calcutta*.

Affairs being thus happily ſettled at *Monghyr*, Lord *Clive* and General *Carnac* reſolved to proceed on the 17th to *Patna*, from whence they could the more eaſily convey Aſſiſtance to Colonel *Smith*, whoſe critical Situation required their principal Attention. In the mean Time they ſent forward a few Officers to Sir *Robert Barker*, with Orders, in caſe their Preſence ſhould not be abſolutely neceſſary at *Bankipore*, to march on with all poſſible Expedition to *Allahabad*, where they would receive farther Orders from Colonel *Smith*.

Neither the Officers nor the Men at *Bankipore* behaved in ſo tumultuous a Manner as thoſe at *Monghyr*. The Reſignation indeed took place at the ſame Time; but a much greater Proportion of Officers remained with Sir *Robert Barker* than with Sir *Robert Fletcher*; and ſo much cooler had they grown upon Reflection, that many more would have returned to their Duty, had they not been apprehenſive that ſome of the Ringleaders would be called to Account by a Court Martial; at which thoſe who retracted might be obliged to officiate, contrary to the Oath that bound them to protect the Lives of each other ‡. As to his European Regiment, it conſiſted chiefly of new Recruits, who ſhewed not the leaſt Diſpoſition to be troubleſome—his chief Deficiency was in Artillery Officers. He therefore took the Command of that Corps himſelf, and likewiſe of a Battalion of Sepoys. Lieutenant Colonel *Chapman*, an Officer of great Experience and Addreſs, was very inſtrumental in preventing a total Deſertion of Subalterns, and in preſerving Diſcipline amongſt the Europeans in the Cantonments; whilſt Major *Grant* took Charge of a conſiderable Diviſion of the Brigade, which Sir *Robert Barker* had prudently detached, upon the firſt Intimation he received of the intended Reſignation.

It is now Time to give an Account of the Tranſactions at Camp in the Lines of *Serrajepore*, under the Command of Colonel *Smith*, who being in a very critical Situation, at the Eve, as was imagined, of a Battle, and at a great Diſtance from that Relief which the other Brigades might obtain, laboured under peculiar Difficulties.

On the 6th May, all the Officers in Camp, Two only excepted, wrote to the Colonel, for leave to reſign their Commiſſions, ſome demanding their Diſcharge immediately, others on the 1ſt of June †. His Aſtoniſhment at ſuch extraordinary Conduct, and the Reſolution he immediately came to, are expreſſed in his Letter to the Select Committee, and his general Orders iſſued out that Day, of which the following are Copies:

" My Lord, and Gentlemen,

" With Surprize and Concern I acquaint you, that " the major Part of the Officers of this Detachment " have wrote to me for Leave to reſign their Commiſ- " ſions: Some have demanded their Diſcharge imme- " diately, others at the Expiration of the Month. I " tranſmit you a Copy of the Orders of this Day, " which will ſhew in lively Colours my Opinion of this " Tranſaction; in the mean time I requeſt your im- " mediate Anſwer concerning this Event, with your " Inſtructions.

" The Officers of the Garriſon at *Allahabad* have alſo " ſigned a Requeſt of the ſame Nature; but as it was " ſmuggled to me, without coming through the proper " Channel, I ſhall return it to them; however, it ſerves " to convince me that this is a general Diſaffection.

" If all the Officers of this Detachment had deter- " mined to turn about on their Colours, it ſhould have " had no Effect upon my Meaſures. The Field Officers, " and ſome Two or Three others, who have not forgot " what they owe to their own Honour, muſt exert them- " ſelves with more Alacrity. I have the Honour to " ſubſcribe myſelf, with much Reſpect, &c.

" Camp in the Lines of
" *Serrajepore*, 6th May 1766. " *Richard Smith.*"

Appendix, No. 1.

Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

General Orders given out by Colonel *Smith*, at the Camp in the Lines of *Serrajepore*, 6th May 1766.

" The Colonel cannot find Words ſufficiently ſtrong " to expreſs his Aſtoniſhment at the Conduct of all thoſe " Officers, who have applied to him for Leave to quit " the Service at this particular Juncture; at a Time " when an Enemy's Army, and that Army ſo numerous, " is encamped at no great Diſtance from us. This is a " Behaviour ſo foreign to every Thing that has the leaſt " Connection with Honour, that the Colonel bluſhes to " find his Countrymen can ſo readily ſacrifice their own " Reputation to any private Views or Conſiderations " whatſoever: When theſe honourable Motives have " no longer any Influence, the Service of ſuch Officers " is by no Means deſirable. Captains *Scott* and *Auch- " muty*, Captain Lieutenants *Clifton* and *Black*, Lieute- " nant *Ellerker*, and Enſign *Maverly*, having requeſted " Leave to reſign, are ordered to proceed to *Calcutta* " directly. All thoſe Officers who have been pleaſed to " fix the 1ſt of June as the Period of their Services, " ſhall have an Anſwer before that Day: In the mean " time, the Colonel cannot but remark, that thoſe " Officers who have requeſted Leave to reſign their " Commiſſions, have ſet a moſt extraordinary Example " to the Black Troops; and the Colonel, by their Con- " duct, will be reduced to the Neceſſity of placing that " Confidence in the Fidelity of the Black Officers, which " hitherto had been properly repoſed in the Zeal of his " Fellow Countrymen.

" *Richard Smith.*"

Colonel *Smith*'s Letter, accompanied with a Copy of the above Orders, came to Lord *Clive*'s Hands on the Morning of his Arrival at *Monghyr*: His Lordſhip's Anſwer, and Approbation of the Colonel's Conduct, will appear in the Appendix, N° 43 B. and N° 44.

On the 7th May Colonel *Smith* received the following Letter from the Officers in Camp:

To Colonel *Richard Smith*, Commander in Chief, &c.

" Sir,

" When Aſperſions, unmerited, ungenerous, and " unjuſt, are publicly caſt, with evident Intentions to " blacken the Reputation of a Corps, who have by " Length of Service, and the moſt ardent Zeal, emi- " nently diſtinguiſhed themſelves for their beloved " Country, the honourable Company, and their own " Honour; and who have repeatedly been Witneſs to " the Vanity of endeavouring, by repreſenting the moſt " ſubmiſſive and moſt conſiſtent with the Character they " are determined to maintain, of hoping the leaſt Re- " dreſs or Proſpect of Relief from Grievances inſup- " portable to their Minds, it behoveth them, in Vin- " dication of themſelves, to make this public Teſti- " monial; That neither the ſuppoſed Enemy, which " they deſpiſe, nor the Deſign of injuring their honour- " able Maſters, which they hold dear, has the leaſt " Tendency, nor was the ſmalleſt Motive conducive to " the Requeſt of any Individual of this Corps, for " Liberty to reſign a Service, which, with the utmoſt " Regret, they are compelled to relinquiſh, for that

‡ See Appendix, N° 43 A.

† Note, All theſe Officers, being in the Field, and without the Provinces, were in the Receipt of the Double Batta.

" Happineſs,

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" Happineſs, which is the only End of their being in " more hoſpitable Climates, when even Hopes are an- " nihilated here. Can it therefore be expected, that any " Ties can be more binding than the Ties of Nature; " or that Freedom, and the Deſire of that Liberty we " inherit from our Fathers, can be denominated Diſho- " nour or Reproach? But though firmly aſſured of the " Juſtice and Probity of our Proceedings as Individuals, " we cannot behold, without ſomething more than Sor- " row, the public Orders of the 6th Inſtant; which, as " they can be productive of no Compunction in Minds " ſatisfied with themſelves, we humbly think, that " whatever Part of them was intended to ſtigmatize us " with Diſhonour, had much better been omitted: As " this is a Point every Gentleman will find too hard to " reconcile to his own Breaſt, we are ſorry we are " obliged to give this Inſtance of Gratitude to the Ser- " vice, at the Peril of loſing that Honour, which, than " Life, is to a Soldier more dear. In the mean time " we will adhere to our Duty, in the Manner each has " ſignified for himſelf: But to continue Service without " Confidence, yea, without Honour, as by Imputation " we are at preſent ſuppoſed, were, in Reality, to be " what we are thought, and to merit what we do not " deſerve. We deſire, therefore, that this may be " forwarded to the honourable Preſident and Council, " that by no Miſrepreſentations we may yet ſuffer " in their Eſteem; and are ſtill with the greateſt " Reſpect,

" Sir,
" Your moſt obedient,
" 7th May 1766. " humble Servants,

" *David Scott*,	-	Capt.
" *A. Forbes Auchmuty*,		Ditto.
" *Ch. Clifton*,	-	Capt. Lieut.
" *Alex^r Black*,	-	Ditto.
" *E. Ellerbez*,	-	Lieut.
" *C. Maverly*,	-	Enſign.
" *Alex^r Dowe*,	-	Capt.
" *John Buckley*,	-	Enſign.
" *Robt Brooke*,	-	Lieut.
" *Wm Vertue*,	-	Lieut.
" *Wm Benton*,	-	Lieut.
" *James Nicols*,	-	Capt.
" *Wm Fenwick*,	-	Lieut.
" *John Jones*,	-	Lieut.
" *G. B. Eyres*,	-	Lieut.
" *Richd Rice*,	-	Enſign.
" *Matt. Nail*,	-	2d Lieut.
" *Henl. Lidele*,	-	Lieut. F. Art.
" *Denis Fieldhouſe*,		Enſign.
" *Danl Dow*,	-	Enſign.
" *Gab^l Harper*	-	Lieut.
" *Gab^l Johnſtone*,	-	Enſign."

To this the Colonel returned the following Anſwer:

General Orders.—Camp in the Lines of *Serrajepore*, May 8th, 1766.

" As the firſt Point of Honour, in all Officers of the " Army, ſhould be Fidelity to the State they ſerve, ſo " no private Conſiderations can exculpate or extenuate " the Conduct of thoſe Officers, who can ſo far forget " their Duty as to form an Aſſociation againſt their " Superiors, more eſpecially at a Time when the Troops " are employed, and poſſibly actual Service may hap- " pen. The Colonel is therefore invariable in his " Opinion, and thinks ſuch Conduct is foreign to every " Thing that has the leaſt Connection with Honour; " for this Reaſon, thoſe Officers who fixed ſo ſhort a " Period to their Services, were promiſed an Anſwer " before the End of the Month. The Colonel has " received a Letter, ſigned by the major Part of the " Detachment. When Officers forget what they owe " to their own Honour and the public Service, the " Colonel is by no Means ſurprized they ſhould forget " the Reſpect due to him; therefore, as Captains *Dow* " and *Nichols*, Lieutenants *Eyres*, *Benton*, and *Jones*, " had acquainted the Colonel with their Intentions to " reſign at this End of this Month, he now directs thoſe " Officers to proceed without Delay to *Calcutta*.

" *Richard Smith*."

In the Afternoon of the Day whereon this laſt general Order was iſſued, Lieutenant *Vertue* came to Colonel *Smith*, and deſired Leave to reſign his Commiſſion immediately. The Colonel told him, That by the General Order of the 6th he was promiſed an Anſwer before the End of the Month, and that he certainly ſhould have an Anſwer before the Expiration of that Period; but that he would not permit him to reſign. After ſome Altercation, Lieutenant *Vertue* told the Colonel, That if he would not accept his Commiſſion, he ſhould be under the Neceſſity of leaving it with him. He accordingly laid down his Commiſſion upon the Table, acquainted the Colonel he had done ſo, and took his Leave.

Colonel *Smith* finding the Lieutenant had actually left the Camp, took the neceſſary Meaſures for his being apprehended, that he might be brought to a Trial for Diſobedience of Orders, and Deſertion. He was accordingly put in Arreſt on his Arrival at *Patna*. The Sentence paſt upon him by the General Court Martial will be hereafter mentioned.

Colonel *Smith*, on Receipt of Lord *Clive*'s Letters of the 29th of April, and the 2d of May, made public his Lordſhip's Sentiments, together with thoſe of the Committee in their Letter to the Council at *Calcutta*; and recommended to Major *Smith*, the Officer commanding at *Allahabad*, to uſe his utmoſt Influence to bring the Officers in Garriſon to a proper Senſe of their Duty, diſpatching to them at the ſame Time the following Remonſtrance from himſelf upon the Subject:

To the Captains and Subalterns of the Second Regiment of Infantry, in Garriſon at *Allahabad*.

" Gentlemen,

" If the public Service could poſſibly diſpenſe with " my Abſence from the Camp, moſt aſſuredly I would " repair to *Allahabad*; for I cannot read your Letter to " me, wherein you declare your Intentions of reſigning " your Commiſſions, without feeling the utmoſt Con- " cern: As I cannot therefore aſſemble you together in " Perſon, I muſt take this Method of offering my Sen- " timents. I intreat of you, Gentlemen, for your own " Honour, for my Honour, and for the Honour of the " Regiment, to weigh well this Matter; view it, I be- " ſeech you, diveſted of Prejudice, and ſuffer not your- " ſelves to be trifled with againſt your better Judgment. " I have tranſmitted Major *Smith*, the Commanding " Officer at *Allahabad*, the fixed Determination of Lord " *Clive* and the Committee, with ſome other Papers " relative to this Matter, which he will communicate " to you. It is impoſſible for me to ſee, without the " moſt alarming Reflections, all thoſe inevitable Con- " ſequences which muſt enſue, if you perſiſt in this " improper Meaſure. I conjure you therefore, not " wantonly to abandon your fair Proſpects in this Ser- " vice; and as I have not yet tranſmitted your Requeſt " to the Committee, I cannot receive a juſter Satisfaction " than a Deſire from you to ſuppreſs it.

" To my Situation in the Field you are no Strangers; " let me but hear you are again ſteady in your Duty, " and I ſhall ſend Orders for many of you to join me " with the utmoſt Expedition, that if the Enemy ſhould " attempt to enter theſe Provinces, we may ſhare the " Honour of defeating their Intentions.

" With real Regard I am,
" Gentlemen,
" Your moſt obedient,
" Humble Servant,
" Head Quarters in the " *Richard Smith*."
" Lines of *Serrajepore*,
" 12th May 1766."

This

This Letter, instead of prevailing on the Officers to proceed no farther in their unmilitary Resolutions, served only to exasperate them the more, and drew from them the following intemperate Reply:

To Colonel *Richard Smith*.

"Sir,

"Your Letter addressed to us, and that of the "honourable Committee to the Council, have been "made public to us by the Major this Morning; and "we are no way surprized, that, after the Infamy "you have attempted to brand us with, in the Order of "the Sixth (May) you should entertain the mean "Opinion of us, that we should be frighted from any "Resolutions we have already testified to the Public. "The Temerity of an Order of this Kind is what "principally surprized us, as we can conceive no good "End it would answer to the Service, while opposite "Consequences may be evident; you have therefore "put it out of our Power to render the honourable "Company those voluntary Services we had before "offered; so that we are come to a final Determination "of proceeding downwards, as we plainly perceive, "by your not transmitting our Letter to the Council, "that we are trifled with; and we are unanimously "resolved to set out for *Calcutta* the 20th Instant.

"We are, Sir,

"With due Respect,

"The Gentlemen of the 2d Regiment."

The Colonel's Letter to Lord *Clive*, enclosing the above, is inserted in the Appendix, N° 45.

Upon this new Declaration, that they would not continue to serve after the 20th, Major *Smith* found himself in a very disagreeable Situation; every Captain and every Subaltern of the European Regiment, Lieutenant *Delafield* only excepted, were concerned in the Combination; and many of them behaved in such a disrespectful and turbulent Manner, as convinced him they were rather inclined to promote, than discourage, a Mutiny of the Men. Their Letter to the Colonel, above quoted, was, by the Major, deemed of so insolent a Nature, that he intended to have put them all in Arrest; but he was informed that if he did, they would make the Soldiers take up Arms against him, as they had already engaged the Men in their Cause. Under these Circumstances, he judged it necessary to dispatch an Express to *Serrajepore*, for an old Battalion of Sepoys, which he had long commanded, and whose Behaviour he knew might be relied on in any Case of Emergency. This Battalion, under the Command of Lieutenant *Brooke*, performed the March with surprizing Expedition. In Two Days and Six Hours they reached *Allahabad*, which is One hundred and Four Miles distant from the Lines of *Serrajepore*, arriving several Hours before the Time fixed upon by the Officers for evacuating the Garrison. Major Smith had by this Time brought several to a more proper Sense of their Duty; and they all agreed to serve according to their first Proposal, to the End of the Month. This Moderation of Temper, however, did not long remain general. On the 22d, Lieutenant *Monsell*, and Ensign *North*, came to him as Deputies from the Corps, desiring him to dismiss Lieutenant *Peek* from the Employment of Adjutant, and to turn him away from his Table; and when the Major desired to know the Reason of this mutinous and unsoldierlike Message, they replied, That Mr. *Peek* had retracted from his Engagement with them, and was no longer a Man of Honour. Major *Smith*, enraged at this additional Instance of Disaffection, immediately confined Lieutenant *Monsell* and Ensign *North*, and ordered Lieutenant *Delafield*, and Lieutenant *Brooke*, to get the Eighth Battalion under Arms; he then went himself and put all the Officers of the Garrison in Arrest, except Four; telling them, He expected they should, within an Hour, make a proper Submission for the Affront they had offered to his Authority; and that if they presumed to break their Arrest, or attempted to raise any Disturbance in the Fort, the Sepoys should have Orders to put every one of them to Death.—This spirited Behaviour produced an immediate Submission, and he soon released them all, except the Gentlemen of the Deputation, and Four others, whom he thought proper to send Prisoners to *Patna*.

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Whilst the Officers at *Allahabad* were thus prevented from carrying Matters to Extremities, Colonel *Smith*, by the like Means, secured Tranquillity in Camp. Entertaining no Doubt of the Fidelity of the Black Troops, and perceiving that no Good was to be expected from the Generality of the European Officers under his Command, he dismissed above Half the Corps, and ordered them to proceed to *Calcutta*.

On the 20th May, Lord *Clive* and General *Carnac* arrived at the Cantonments at *Bankipore*, where, as has already been mentioned, the Defection had not been attended with much Inconvenience, since many of the Officers of the Third Brigade, although they had resigned their Commissions, continued nevertheless to do Duty.—All these, therefore, at the Intercession of Sir *Robert Barker*, Lord *Clive* consented to restore.

Intelligence being brought, that those who had left the Cantonments were still hovering about *Patna*, a Party of Sepoys was sent out to order them to depart immediately to *Calcutta*; and as the Officers from *Serrajepore* and from *Allahabad* were upon the Road, Detachments were placed at proper Stations, to observe their Motions, and to prevent their raising Disturbances in the Country. Lord *Clive*, at the same Time, wrote to the French and Dutch Chiefs of *Chandernagore* and *Chinsura*, informing them of what had passed, and desiring them not to suffer any of the English Officers to take Refuge in their Factories. To Sir *Robert Fletcher* he sent Orders that not a Man from the Second or Third Brigade should, on any Pretence whatsoever, be permitted to enter the Gates of *Monghyr*; and to the Council at *Calcutta* he recommended, that a watchful Eye should be kept upon the Conduct of the Officers after their Arrival at the Presidency; and that, if they attempted to foment Disturbances, they should be all confined in the New-Fort, until the Europe Ships should be ready to receive them on Board. In the mean time as many of the Principals of the Combination as could be found, were put under Arrest, in order to take their Trial as soon as a general Court Martial of Field Officers could be summoned. The Temper of the Second Brigade also was now much altered. The Officers whom Lord *Clive* had sent forward to *Allahabad*, on their Arrival, received Orders from Colonel *Smith* to join him at *Serrajepore*; but there happily proved no Occasion for their Service.—The Fate of the Combination at *Monghyr* and *Bankipore* soon became publicly known at *Allahabad* and at Camp. The Gentlemen of the Second Brigade were now convinced, that the Scheme for the Recovery of the Double Batta would prove ineffectual; they saw that Lord *Clive* would not yield to their Demands; that Colonel *Smith* was not afraid, even in his critical Situation, to trust wholly to the Fidelity of the Black Officers; that some of their Associates were in Arrest for Mutiny and Desertion; that many others were to be shipped off for *England*; that a strong Supply would soon arrive from *Madrass*, and that, in the mean time, the Field Officers of each Brigade, with the Assistance of the few Captains and Subalterns, who, by a timely Submission, were restored to the Service, could keep the whole Army in good Order and Discipline.—These Considerations, added to the Reflection, that their Fortune and Reputation, if not their Lives, were at Stake, prevailed upon them not

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to quit their Brigades at the Time agreed upon, but to ſolicit Forgiveneſs and Reſtoration.—They accordingly made all poſſible Submiſſion for the Irregularities they had been guilty of, and requeſted Permiſſion to continue in the Service. Colonel *Smith*, who had Authority from Lord *Clive* to pardon thoſe whom he wiſhed to retain in his Brigade, reinſtated all who had behaved with Moderation, and who were not in other Reſpects unworthy of Favour.

Repentance and Humiliation now became general.

Letters of Recantation arrived from almoſt every Officer; each acknowledging the Raſhneſs and Crime of the late Aſſociation, and each ſoliciting Permiſſion to return to his Duty—few of the Subalterns had any other Means of Subſiſtence, than their Commiſſions in the Company's Service, and many of them were very young Men, who had been inveigled, or rather forced, into the Combination by their Elders; for when the Ringleaders failed in the Art of Perſuaſion, they ſcrupled not to have Recourſe to Violence, threatening ſome with the eternal Obloquy of their Brother Officers, and others even with Death, if they refuſed to reſign their Commiſſions: Tenderneſs and Compaſſion, therefore, took place of the Rigour of Military Diſcipline; all the Enſigns, many of the Lieutenants, and ſeveral even of the Captains, were reinſtated in the Service; but, in order to prevent any future Combination, it was at the ſame Time given out in public Orders, that every Officer who had reſigned, and was reſtored, ſhould be obliged to execute a Contract, not to quit the Service under a certain limited Time, without giving a Year's Notice.

With regard to thoſe who had deſerted their Duty in the Field at *Serrajepore*, ſeveral of them were kept in Arreſt to take their Trials; and others, whoſe Conduct had been in a leſs Degree exceptionable, were ordered to hold themſelves in Readineſs to embark for Europe. Many of the Vacancies were in a few Weeks filled up by Officers from the Coaſt, who were admitted, according to the Rank they held on the *Madraſs* Eſtabliſhment, ſo far as not to prejudice any of equal Rank in *Bengal*, who had not reſigned their Commiſſions. The Army was thus in a Manner new modelled, and, we may venture to aſſert, became ſoon as complete, with reſpect to good Officers and Diſcipline, as any Army of the Company in *India* ever was before that Period.

The happy Iſſue of this Conſpiracy is not to be attributed to the Reſolution of Lord *Clive* alone: An Oppoſition of ſuch a dangerous Nature, abetted and encouraged, as this was, by many Gentlemen in the Civil Service, and at a Time when the Provinces were threatened with an Invaſion, could not have been overcome, had not the Meaſures ſuggeſted by his Lordſhip been ſteadily purſued, and unanimouſly ſupported, by the Council. Much alſo is to be attributed to the Activity and Firmneſs of the Field Officers of each Brigade, without which all the Efforts of Government would probably have proved unſucceſsful. Theſe Gentlemen, as has been obſerved in the Courſe of the Narrative, ſeverally exerted themſelves in ſuppreſſing the tumultuous Diſpoſition of the Officers under their Command, and alſo in preventing a Mutiny of the Soldiers, which ſeemed almoſt the natural Conſequence of a Defection of the Captains and Subalterns. Nor would it be proper to diſmiſs this Subject without remarking, that the Fate of the *Eaſt India* Company depended, at that Time, and will ever, in a great Meaſure, depend, upon the Attachment of the native diſciplined Troops; which, indeed, is not to be ſuſpected, ſo long as they are regularly paid, well commanded, and treated with Humanity.

To what Lengths the Military Gentlemen, had they ſucceeded in the firſt Inſtance, would afterwards have extended their Demands, can ſcarcely be conjectured; but it has been confidently aſſerted, that Three other Points, beſides the Reſtoration of Double Batta, were intended to be ſtruggled for; viz.

1ſt. The Abolition of the new Covenants, concerning the Receipt of Preſents from the Princes of the Country:

2d. The Annihilation of the Powers of the Select Committee: And,

3d. A ſolemn Promiſe from the Governor and Council, and a ſtanding Order of the Board, that none of the Officers in *Bengal* ſhould, in future, be ſuperſeded by any others appointed by the Court of Directors from *England*, or from either of the Company's Settlements in *India*.

It is not to be imagined, that all thoſe Officers, who were now excluded the Service, and directed to leave *India*, readily complied with the Orders for Embarkation. Some there were who determined to reſiſt: Amongſt theſe were Meſſrs. *Duffield* and *Robertſon*, Two of the Ringleaders of the Combination in the Third Brigade.

In the Month of Auguſt, when they received Orders to embark upon the *Lord Camden*, then under Diſpatch for Europe, they ſent a Remonſtrance to the Board; ſetting forth, That they ſhould be greatly diſtreſſed, if driven to the Neceſſity of leaving *India* before they had ſettled their private Affairs; and that therefore they neither could nor would comply with the Orders. They alſo delivered in a Proteſt, declaring the Board reſponſible for the Conſequences of enforcing Obedience; Mr. *Robertſon* at the ſame Time repreſenting, that the ill State of his Health would not admit of his making a Voyage, without endangering his Life. That there might be no Doubt in this Particular, the Governor and Council directed the principal Surgeons of the Settlement to viſit him; and the Subſtance of their Report was, That they did not find any Objection, on Account of his Health, to his going on board of Ship.

Apprehenſive that the Authority of the Board would not thus be baffled, the Gentlemen thought proper, as a dernier Reſort, to ſhut themſelves up in their Houſes, and barricade their Doors. Theſe Means, they concluded, would effectually ſecure them from the Civil Power; and as to Martial Law, they deſied it, becauſe they had been pleaſed to reſign their Commiſſions, and would therefore be no longer conſidered as Military Men. The Governor and Council immediately taking into Conſideration the Meaſures neceſſary to be purſued upon this Occaſion, came unanimouſly to the following Reſolutions; viz.

"Reſolved, That as Meſſrs. *Duffield* and *Robertſon* "have, by their unwarrantable and mutinous Conduct "in the late Aſſociation, forfeited the Privilege of re- "ſiding within the Boundaries of the Company's Poſ- "ſeſſions; and have, in Defiance of the Orders of the "Board, refuſed to embark on the *Lord Camden* for "Europe, they be compelled to embark on Board the "ſaid Ship, that they may be conveyed to *England*. "And although, from an Act of the of *George* the "Firſt, we derive a ſufficient Authority to have Re- "courſe, on this Occaſion, to the Civil Power; yet, "conſidering that Meſſrs. *Duffield* and *Robertſon* are "Military Men, and that the Delays, which unavoid- "ably attend the Proceedings of the Civil Magiſtrate "in *Calcutta*, would be extremely dangerous to all Law, "good Order, and Government, at a Time when the "mutinous Opinion, That the Army is not ſubject to "the Articles of War, is ſo induſtriouſly propagated "and openly avowed: It is agreed, That the ſaid "Gentlemen be, without Delay, apprehended by the "Military Power, and kept in Confinement as Muti- "neers, until they can be embarked, when they ſhall "be ſent on board the Ship under a Guard.

"At the ſame Time, the Board think it a neceſſary "Caution, in the Inſtructions to be given to the Offi- "cer who ſhall be employed upon this Occaſion, to "order him, on no Account, to break open Doors

"or

" or Windows to come at the Perſons of Meſſrs. *Duffield* " and *Robertſon*; but ſhould he find them barricadoed in " their Apartments, and that they obſtinately perſiſt in " refuſing to ſurrender themſelves (as, from the Infor- " mation received, will moſt probably be the Caſe) that " he content himſelf with placing Centinels round the " Houſe, ſo as to prevent an Eſcape, and to hinder any " Perſon or Proviſions going in to them.

" Theſe are determined upon as the moſt moderate " Means of enforcing the above Reſolution of the " Board; and the Right honourable the Preſident is " deſired to give the neceſſary Orders for carrying the " ſame into Execution.

" We cannot but be unanimouſly of Opinion, That " the mutinous Conduct of theſe Gentlemen, during the " late treacherous Combination, would alone have juſti- " fied the Reſolution of this Day's Conſultation: But " we are farther convinced of the Propriety thereof, " when we conſider that the moſt frivolous Pretexts and " diſingenuous Artifices have been made uſe of, in " order to evade the legal executive Power of this Go- " vernment; that the moſt audacious Defiance has been " publicly bid to our Authority; and that the permit- " ting theſe Men to continue in the Settlement would " not only create an Opinion, that every Man has in " himſelf a Right, independant of the Company, to re- " ſide in *India*, but likewiſe greatly tend to the Encou- " ragement and Increaſe of that Spirit of Sedition, Mu- " tiny, and Conſpiracy, which has been raging through- " out the Army, and which it is our indiſpenſable Duty, " for the Security of the whole, by almoſt any Means " to overcome."

In conſequence of the above Reſolution, a Guard, under the Command of a prudent Officer, was appointed by Lord *Clive* to apprehend Meſſrs. *Duffield* and *Robertſon*, with the ſtricteſt Orders not to force Doors nor Windows, but to watch an Opportunity to ſecure the Priſoners with as little Violence as poſſible. Meſſrs. *Duffield* and *Robertſon*, ſuſpecting the Meaſures that would be purſued, had laid in a inſufficient Stock of Proviſions to ſerve them longer than they judged the Gover- nor and Council would chuſe to delay the Diſpatch of the Ship. In this Situation, therefore, they continued ſeveral Days, when having obtained Information that the *Lord Camden* had ſailed, they opened their Doors, came forth, were apprehended by the Guards, and put on Board the *Ann Sloop*, which conveyed them ſafely to *Madraſs*, from whence they were ſent, by the Way of *Bombay*, to *England*.

It has been aſſerted, and indeed there is no Doubt, that ſome of the Gentlemen in the Civil Service, not only by their Example and Exhortations, encouraged the Officers of the Army in every Act of Oppoſition to Government, but ſubſcribed Money for the Maintenance of thoſe who might ſuffer by the Reſignation of their Commiſſions.

One of the principal Servants at a ſubordinate Fac- tory aſſured General *Carnac*, in Confidence, that he had been applied to by ſome Gentlemen in *Calcutta* on the Occaſion; and the Officers at *Mongbyr* and *Banki- pore* in general declared from the Beginning, that they depended upon a Civil Subſcription equal to that which was to be raiſed by the Military. The Council at *Fort William* exerted their utmoſt Endeavours to diſcover the principal Abettors of this Subſcription; but the Correſpondence between the Army and the Pre- ſidency had been carried on with ſuch Caution and In- genuity, that very few Diſcoveries could be made. Their Letters of greateſt Secrecy and Importance were conveyed by private Poſts of their own, appointed for that Purpoſe; and when they wrote by the public Poſts, they wrote under Cover to Ladies, concluding that Letters ſo directed would neither be opened nor inter- cepted. The leſs cautious were contented to diſguiſe their Hand-writing, and omit ſigning their Names. One of theſe anonymous Letters is entered in the Ap- pendix, N° 46, and the Proceedings of Council there- upon are as follow:

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Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

" *Fort William*, 20th May 1766.

" At a Conſultation; PRESENT,

" Meſſrs. *Sumner*, *Vereſt*, *Marriott*, *Watts*, *Ruſſell*, " *Alderſey*, *Kelſall*, and *Floyer*. Lord *Clive*, and " General *Carnac* abſent up the Country.

" An anonymous Letter, addreſſed to Lieutenant " *Farmer*, at *Bankipore*, having been ſent down from " the Army, is now produced to the Board and read; " and appears to be dated from the New Fort, the 6th " of May; wherein the Writer, with great Freedom, " takes upon him to cenſure the Conduct of the Go- " vernor and Council, for the Manner in which they " replied to the late Remonſtrance from the Officers of " the Third Brigade; and containing ſome other very " unbecoming Reflections, tending to inflame Diſſentions " at the preſent critical Period, when the Officers of the " Three Brigades have entered into a general Aſſocia- " tion to reſign their Commiſſions unleſs Double Batta " be reſtored; the Hand-writing of this anonymous " Letter being compared with the different Sets of " Buſineſs in the Secretary's Office, is found to corre- " ſpond exactly with that of Mr. *Grindal*, one of the " Aſſiſtants; who being called before the Board, and " aſked if he wrote the Letter, confeſſes it to be of his " Writing, acknowledging himſelf to be very deſerving " of Cenſure for ſo imprudent a Step, but intreats the " Board's Forgiveneſs, as he declares the Contents were " not the Dictates of his own Sentiments, but merely the " Reſult of what he had often heard in public Companies.

" Mr. *Grindal* being ordered to withdraw, and the " Queſtion put, What Cenſure ſhould be paſſed upon " him for this Miſconduct, the Board are unanimouſly " of Opinion, that Mr. *Grindal* is highly deſerving of " being ſuſpended from the honourable Company's Ser- " vice; and it is accordingly Reſolved, That he do " ſtand ſuſpended until the Company's Pleaſure be " known.

" And ordered, That the Letter to Mr. *Farmer* be " entered after theſe Minutes."

The Language of Mr. *Grindal*, who was only an Aſſiſtant, or Clerk, in the Secretary's Office, will not be thought ſurprizing, when even the Sub-ſecretary him- ſelf is found to have been guilty of the ſame Sort of Indiſcretion.

A Copy of a Letter from Lord *Clive* and General *Car- nac* to the Board upon this Subject, as alſo the Letter therein referred to from the Sub-ſecretary to Lieutenant *Robertſon*, Adjutant of the Third Brigade, are inſerted in the Appendix, N° 47 and 48; and the Proceeding of Council thereupon was as follows:

" *Fort William*, 9th June 1766.

" At a Conſultation; PRESENT,

" Meſſieurs *Sumner*, *Vereſt*, *Watts*, *Ruſſell*, *Al-* " *derſey*, and *Floyer*. Lord *Clive*, and General " *Carnac* abſent up the Country. Mr. *Marriott* " abſent.

" The anonymous Letter addreſſed to Lieutenant " *Robertſon*, enclоſed in that received from Lord *Clive* " and General *Carnac*, dated 29th of the laſt Month, as " appears on the Face of the ſeparate Proceedings, ſup- " poſed to be the Hand-writing of Mr. *Higginſon* the " Sub-ſecretary, being now produced and read, as en- " tered hereafter; he is called before the Board, and " being aſked concerning it, acknowledges the Letter to " have been written by him.

" The Board obſerve, on the Contents of this Letter, " that the Writer ſeems heartily to eſpouſe the Cauſe of " the Military Officers in the late Combination, by " wiſhing them all the Succeſs they can deſire. Mr.

" *Higginſon*,

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" *Higginſon*, being deſired to explain his Meaning, expreſſed in the following Terms, What will not Ambition and Self-intereſt lead many Men to do? he declines it, thinking himſelf not under the Neceſſity of diſcloſing his private Sentiments; aſſuring the Board, at the ſame Time, that he never entertained a Wiſh that might in the leaſt tend to the Prejudice of the Company's Affairs.

" Mr. *Higginſon* being then ordered to withdraw, the Board farther remark, that the Tenor of his Letter, now before us, is not only derogatory from his Duty as a Company's Servant, but highly diſreſpectful, in the perſonal Reflections he has caſt on the Board, and particularly inconſiſtent with the public Truſt he holds of Sub-ſecretary, which ſhould have inſured his Attachment and Fidelity to the Government, inſtead of ſuffering in him the leaſt Tendency to promote thoſe Diſſentions which have of late prevailed, and might have been attended with the moſt fatal Conſequence to the Company's Affairs.

" The honourable Court of Directors, in their Commands, dated the have thought that the Conduct of the junior Servants at this Preſidency for ſome Time paſt, has been ſo exceptionable, as to grant us a Power of Diſmiſſion from their Service, when Examples may be judged neceſſary; and the Board think Mr. *Higginſon*'s Conduct, in the preſent Inſtance, independantly conſidered, is deſerving thereof. But as Mr. *Higginſon* has diſtinguiſhed himſelf by a diligent Attention to the Duties of his Station, ſince he has been employed in the Secretary's Office, and has ever borne a very favourable Character, it is Reſolved, That he be ſuſpended only from the honourable Company's Service until the Pleaſure of the Court of Directors be known; which the Secretary is ordered to ſignify to him accordingly.

" Although the Conduct of the Civilians has of late been exceptionable in many Inſtances, the Board could hardly bring themſelves to believe that the Spirit of Party and Diſcontent would have hurried them ſuch Lengths as to encourage the Officers in their unprecedented Meaſures, by Means of a Subſcription for the Support of ſuch as might reſign their Commiſſions, as has been confidentially aſſerted by the Officers themſelves. That the Civilians have been active in promoting the Combination among the Officers, has already evidently appeared by the anonymous Letter Mr. *Grindal* acknowledged to have written to Lieutenant *Farmer*, for which he was ſuſpended the Service; and by the other anonymous Letter mentioned by Lord *Clive* and General *Carnac*, in theirs of the 29th of May, of which Mr. *Higginſon*, the Sub-ſecretary, is proved to have been the Author, and for which he has alſo been ſuſpended from the Service, as appears on the Minutes of our Proceedings on this Day in the other Department.

" The Board therefore concur entirely in Opinion with Lord *Clive* and General *Carnac*, that they ſhall be juſtified in opening all ſuſpicious Letters, and in taking ſuch other Meaſures as may be moſt conducive to trace ſo criminal a Combination to its Source; and it is Reſolved, That the Authors of ſuch Letters, in ſupport of Schemes by which the public Safety is endangered, as well as all others, that may appear to have been concerned therein, ſhall be proceeded againſt in the ſevereſt Manner."

Amongſt the anonymous Letter-writers, was another Gentleman, who thought fit to addreſs himſelf to the whole Army, but more particularly to the Officers of the Third Brigade, on Account of their continuing with Sir *Robert Barker* as Volunteers, after the Time agreed upon for the general Reſignation. He accuſes them of the Folly of not engaging the Aſſiſtance of the Men, which could alone have ſecured Succeſs, Lord *Clive* having declared, that nothing leſs than a Mutiny of the Soldiers ſhould force him to comply with the Terms of the Officers: He reproaches them for their daſtardly Behaviour, in ſuffering *Duffield*, *Robertſon*, &c. to be ſent to *Calcutta*; reminds them of the Ridicule they would undergo from the Gentlemen in the Civil Branch, if they ſhould not obtain the Victory; and concludes with the Recital of a fictitious Dialogue between Lord *Clive* and General *Carnac*, which the Author audaciouſly aſſerts to be genuine, and to have paſſed within his Hearing. An exact Copy of this ingenious Performance is inſerted in the Appendix, N° 49.

Theſe, it is preſumed, are ſufficient Specimens of the inflammatory Correſpondence: Of the inſolent alſo, and the libellous, many Inſtances could be given. But it is Time to enter upon more important Points.

It has already been mentioned, that Captain *Goddard*, and other Officers of the Firſt Brigade, accuſed their Lieutenant Colonel of having been the firſt Inſtigator of the Crime which had involved ſo many of them in Ruin. The Miſchiefs of their Enterprize were no ſooner obviated, and Diſcipline reſtored, than Sir *Robert Fletcher*'s Conduct became the Topic of every Converſation; and on the 19th of June Lord *Clive* received the following anonymous Letter, of which Mr. *Bagot*, Surgeon to the Firſt Brigade, ſome time after acknowledged himſelf to have been the Author.

" Though an anonymous Letter has but an indifferent Appearance, yet your Lordſhip knows, that in ſome Caſes it may be the only Channel through which Truth can be conveyed. This is particularly addreſſed to you, Sir, being the Fountain of Juſtice, from one who feels his own, and the Hardſhips which many of his Brother Officers are likely to ſuffer on this Occaſion. Be it known then to your Lordſhip, that we have been led into the Reſignation of our Commiſſions, and therewith our whole Support, by a Man who now ſtands behind the Curtain, deriding thoſe Miſeries which his deluding Arguments have brought upon us. The plain Matter of Fact is this; that when Sir *Robert Fletcher* found a Reſignation was not likely to go forward by his private Hints and Encouragement, he at laſt ventured to recommend it publicly, at a Table of a Dozen Officers; telling them, that the Brigade Major, and his Aid du Camp, ſhould firſt ſet the Example, and that their Diſcontents, joined to that of the Civilians, would inevitably deprive your Lordſhip of all Power; adding, that he was well acquainted with the *Madraſs* Counſellors*, who he was ſure would all join againſt you. He farther attempted to raiſe our Indignation, by ſaying that the Army was inſulted, their Services rewarded with Ingratitude, and that your Lordſhip's Deſign was evidently to reduce us to Contempt and Beggary: Above all Things, he beſeeched us to be ſpeedy in the Affair, leſt the Europe Ships ſhould carry Home the News of your Lordſhip's having accompliſhed what had been in vain attempted by former Governors.—Your Lordſhip's Impartiality will now clearly point out who was the more culpable; we for following the Advice of our Commanding Officer, or he for leading us into this ruinous Meaſure, merely to gratify his private Purpoſes. Juſtice and Honour do now call upon your Lordſhip: You will not, nay you cannot, ſuppreſs a ſtrict Enquiry into this Affair, the Fate of many innocent People depending upon it. You will then find what is here aſſerted, confirmed beyond all Doubt, with many aggravating Circumſtances. Your Lordſhip has been impoſed on in the Account of his Conduct to the *Ducarels*; it was he alone who endeavoured to

* Note, Four Gentlemen, whom Lord *Clive* and the Select Committee had been under the Neceſſity of calling from *Madraſs* to fill up Vacancies in Council at *Bengal*.

" promote

" promote a Combination againſt them, which, to " your Lordſhip, 'tis apprehended, he made a Merit " to break. Such other Inſtances could be given your " Lordſhip of his Duplicity, Hypocriſy, Injuſtice, and " Rapaciouſneſs, as would make a Man of common " Honeſty bluſh to ſee human Nature ſo degraded in " this Individual. If this Relation ſeems exaggerated, " bring it to the Teſt."

In this, Sir *Robert Fletcher* had evidently an Enemy, but not an Accuſer. Lord *Clive* paid little Attention to the anonymous Charge, though many of the Facts therein aſſerted correſponded too nearly with the public Report, and with private Information. The following Letter, however, received a few Days after from Sir *Robert Fletcher* himſelf, could not fail to convince his Lordſhip, that the Accuſation, in general, was founded upon Truth.

" My Lord,

" With great Uneaſineſs I learn, that Reports have " reached your Lordſhip of my having aſſiſted and " encouraged the Officers in their late Combination; " and I confeſs my Concern is aggravated, when, by a " mature Conſideration of my Conduct, I find I have " acted with an Imprudence that leaves Matter, which, " in the Hands of my Enemies, might turn to my " Prejudice; at the ſame Time that I could take a moſt " ſolemn Oath of my having acted entirely from Prin- " ciples and Motives that I then judged neceſſary to the " public Good, and ſuch as would have been called " good Policy in a Commanding Officer not ſurround- " ed, as I have been, with a Crowd of Enemies, whoſe " Province it is to ſnatch up, to my Prejudice, the very " Expreſſions which they themſelves know were calcu- " lated to deceive them, and which I hope my latter " Conduct hath ſufficiently proved. As for the Com- " bination itſelf, it was near the End of April before I " knew any Thing of it. I condemned it immediately " as a mutinous Act, uſed every Endeavour to extricate " all thoſe from it, for whom I had any Kind of Re- " gard; and when I found I could not prevail, I in- " formed your Lordſhip of all that I knew of their " Schemes; contrary to a Promiſe of Secrecy, on which " Condition alone I found I could gain a Knowledge of " their Intentions. If the Reports I mention have pre- " judiced me in your Lordſhip's Opinion, I earneſtly " requeſt you will give me ſuch Information as may " enable me to clear myſelf to the World and to You, " whoſe good Opinion I ſhould be highly concerned to " forfeit, and to be diſappointed in the End to which all " my Endeavours to promote the Service have always " tended. I have the Honour to be, with great Re- " ſpect, &c.

" *Monghyr*,
" 23d June 1766. " *Robt Fletcher.*"

Sir *Robert Fletcher*, as well as all the reſt of the Field Officers who could be ſpared from Duty with the Brigades, was at this Time under Orders to repair to *Patna*, where the General Courts Martial were to be held, and where Lord *Clive* intended to have a Conſultation upon Military Regulations and Meaſures proper to be purſued in conſequence of the late Aſſociation. He therefore thought proper to defer giving an Anſwer to the above Letter, till Sir *Robert Fletcher*'s Arrival. But, in the mean time, the Judge Advocate General, at the Inſtance of Captain *Goddard*, laid a regular Information of Mutiny againſt Sir *Robert Fletcher*, who was thereupon put in Arreſt the 3d of July, the Day on which he arrived at *Patna*.

However intereſting the Particulars of the Accuſation againſt this Gentleman may be, our Attention muſt, for the preſent, be withheld, by another extraordinary Occurrence, of a different Nature; of which Lord *Clive* received Intimation, a few Hours after Sir *Robert Fletcher*'s Arreſt, by the following Letter from the Council:

" My Lord,

" Having very good Information that Captain *Stain-* " *forth*, of the Firſt Brigade, at *Monghyr*, during the " Courſe of the late Combination, made uſe of threat- " ening Expreſſions againſt your Lordſhip's Life, of " which we expect in a few Days to have an undoubted " Proof, when we ſhall immediately communicate the " Circumſtances to your Lordſhip; we are of Opinion " that his Perſon ſhould be immediately ſecured; and " recommend to your Lordſhip to take Meaſures, with- " out Loſs of Time, for that Purpoſe. It was reported " that another Officer had been alſo concerned with " Captain *Stainforth*, but we have ſince learnt that it " was without Foundation.

" *Fort William*, " We have the Honour to be, &c."
" 24th June 1766.

Lord *Clive*, upon the Receipt of this Letter, ſent an Order to the Officer commanding at *Monghyr*, to ſend Captain *Stainforth* in Arreſt to *Patna*.

The Proceedings of Council on the 11th of July, of which the following is an Extract, contain a full Account of the Charge exhibited againſt that Officer.

" At a Conſultation; PRESENT,

" Meſſieurs *Sumner*, *Verelſt*, *Watts*, *Alderſey*, *Mar-* " *riott*, *Ruſſell*, *Kelſall*, and *Floyer*.

" Mr. *Verelſt* having, in Conſultation the 24th of June, " communicated the Information he had received, of a " Propoſal of Captain *Stainforth*'s to aſſaſſinate the " Right honourable the Preſident, now acquaints the " Board, that, in conſequence of their Deſire, he has " ſince made the ſtricteſt Enquiry, and is concerned to " find the Charge againſt Captain *Stainforth* but too " well ſupported by very aggravating Circumſtances.

" From the further Information he has now obtained, " it appears, that in the Heighth of the Combination, " Captain *Stainforth* had propoſed to throw the Die with " any other Perſon, to make a Sacrifice of Lord *Clive*; " that this Propoſal was made in the Preſence of " Meſſieurs *Wilding*, *Petrie*, *Dunbar*, and *Hoggan*, and " ſeveral other Officers; who, ſhocked at ſo horrid a " Propoſal, deſired Mr. *Hoggan* would go to Captain " *Stainforth* the next Morning, and aſk him whether he " recollected to have made uſe of ſuch an Expreſſion, " and what he really intended by it: That ſo far from " denying, he not only avowed the Propoſal, but de- " clared he continued in the ſame Mind.

" That ſome Time afterwards, when a Review was " expected, on his Lordſhip's Arrival at *Monghyr*, Cap- " tain *Stainforth* propoſed to the Adjutant, that inſtead " of Spontoons the Officers ſhould carry Fuzils, which " might give him the Opportunity of getting rid of his " Lordſhip by a Ball.

" Agreed that theſe Particulars of the Charge againſt " Captain *Stainforth* be communicated to Lord *Clive*."

Although the Trial of this Gentleman was poſterior to that of Sir *Robert Fletcher*, yet, in order to diſmiſs ſo diſagreeable a Subject, it is judged proper in this Place to inſert the Sentence of the General Court Martial, which was as follows:

" The Court having taken into mature Conſideration " the Evidence for and againſt the Priſoner, together " with his Defence; are unanimouſly of Opinion, that " he is guilty of the Crime laid to his Charge; which " they judge to be a Breach of the Firſt Part of the " Third Article of the Second Section of the Articles " of War. But the Priſoner's extreme Backwardneſs " to enter into the Combination having evidently ap- " peared, and that the Propoſal, ſhocking as it is, was " mentioned at only one particular Point of Time; alſo " the Evidence in Support of the Charge having de- " poſed that they thought him then either drunk or " mad; and it being plain thoſe Evidences imagined " that no Accident could enſue from ſo raſh a Project,

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" as the Court have not heard that they made any Report " to their Commanding Officer of it:

" Thoſe Arguments, added to the Priſoner's former " good Character, prevailed on the Court only to " caſhier him; and he is hereby ſentenced to be " caſhiered."

Thomas Pearſon, Judge Advocate.
Richard Smith, Preſident.

The Nature of the Charge exhibited againſt Sir *Robert Fletcher*, has already been touched upon; but as Captain *Goddard*'s Information before the Council contains a full Relation of Particulars, the Subſtance thereof, it is preſumed, will not be unſatisfactory.

" On the Third of July, that Gentleman delivered in " to the Board, a Letter, wherein he acquainted them " that he thought it incumbent upon him to trouble them " with the Reaſons of his late Conduct in the Reſig- " nation; aſſured them that he would not have entered " into ſuch a Meaſure, had he not been urged thereto " by Sir *Robert Fletcher*, who was one of the principal " Inſtigators of the whole, an Aſſertion which he was " both able and willing to prove; that Sir *Robert* had " reproached him with a want of public Spirit, pointing " out the Readineſs even of thoſe who enjoyed double " Poſts, and private Intereſt, to join in the Affair, par- " ticularly Lieutenant *Bevan* (his Major of Brigade) " whom he afterwards obliged to recant, and break his " Engagement with the Corps, in order to raiſe himſelf " by their Ruin; and that Sir *Robert Fletcher* allowed " Lieutenant *Bevan* to draw privately for the Pay of " Sepoys, who never were entertained in his (Captain " *Goddard*'s) Battalion, to the Amount of 900 Rupees " (or £. 112) per Month."

Captain *Goddard* was then called upon by the Board to relate the Particulars of the Charge exhibited in his Letter: Whereupon he obſerves, " That Captain " *Roper*, Captain *Parker*, Mr. *Bagot*, and Mr. *Watts*, " having been preſent when the Converſation paſſed " with Sir *Robert Fletcher* on the Subject of the Aſſo- " ciation amongſt the Officers, and the Two former " being ſhortly expected in *Calcutta*, he ſhould be glad " to wait their Arrival before he enters into a particular " Detail. But being deſired by the Board now to " recite the moſt material Circumſtances, he informs " them, That ſoon after the Aſſociation was ſet on foot, " Sir *Robert Fletcher* declared, at Captain *Goddard*'s " Table, that he was very much ſurpriſed that he " (Captain *Goddard*) had not joined in that Aſſociation, " as he thought an Officer of his Spirit would have been " one of the firſt to have engaged in it: To which " Captain *Goddard* anſwered, that he ſuppoſed Lord " *Clive* had ordered the Batta to be reduced in conſe- " quence of Orders from the Company, and that it was " not an Act of his own; when Sir *Robert Fletcher* re- " plied, he was ſure thoſe Orders were not poſitive, and " that a general Aſſociation amongſt the Officers could " not fail of being ſucceſsful; that, as a Proof of the " Diſintereſtedneſs of the Officers of his Family, his " own Aid-de-Camp and Brigade-Major had engaged " in it. Theſe Circumſtances he pointed out as an In- " ducement to Captain *Goddard* to join alſo in the Aſ- " ſociation, which to that Time he had avoided, by not " frequenting the Meetings of the Officers when it was " in Agitation, but being challenged in this Manner " after the Affair had become general, he was at length " prevailed upon to join with the reſt.

" Captain *Goddard* alſo acquaints the Board, That, a " Day or two before Lord *Clive* arrived at *Monghyr*, " when the Officers were preparing to come down to " *Calcutta*, in conſequence of the Board's Orders to Sir " *Robert Fletcher*, Captain *Goddard* deſired Leave to " ſtay, as he had ſomething of Conſequence to impart " to his Lordſhip; but Sir *Robert Fletcher* gave him for " Anſwer, that the Orders of the Board for ſending all " who had reſigned, to *Calcutta*, were ſo poſitive, that " he muſt depart with the reſt. Captain *Goddard* fur- " ther ſays, that in the firſt Orders he with ſome other " Officers had ſeparately received from Sir *Robert* " *Fletcher* to come down, it was expreſsly ſaid, that un- " leſs he complied with theſe Orders before Five o'Clock " that Evening, he ſhould be ſent down under a Mili- " tary Force. Captain *Goddard* then informed the " Board, that on the 13th of May, Major *Champion* re- " ceived a Note, whilſt he was at Supper, from Sir *Ro- " bert Fletcher*, which he communicated to him (Captain " *Goddard*) wherein he expreſſed his Apprehenſion of a " Mutiny amongſt the Sepoys of Captain *Goddard*'s Bat- " talion, which Major *Champion* had taken Command " of in his Room; to which he (Captain *Goddard*) re- " plied, that Sir *Robert Fletcher* muſt then be better ac- " quainted with them than he was, as they had always " ſhewn a particular Attachment to him (Captain *God- " dard*) and that he would undertake to anſwer for their " not engaging in any deſperate Meaſures. That the " next Morning, when he went to the Fort at *Monghyr*, " in order to prepare for coming away, in conſequence " of the Orders he had received above-mentioned, he " diſcovered the Appearance of a Mutiny amongſt the " Europeans, and Sir *Robert Fletcher* endeavouring to " pacify them; in which he offered his Aſſiſtance, but " Sir *Robert* told him there was no Occaſion for it: " That he then went to the Place where the Battalion " of Sepoys he had lately commanded was quartered, " and acquainted Major *Champion* with what had hap- " pened in the Fort, and offered to ſtay with the Sepoys, " to prevent any Diſturbances; but Major *Champion* " told him there was not any Neceſſity for it, as he had " not diſcovered the leaſt Appearance of ſuch Intention " among the Sepoys. Captain *Goddard* then made " known to Major *Champion* and Captain *Pearſon*, the " Circumſtance that had paſſed between him and Sir " *Robert Fletcher*, in order to exculpate himſelf; as he " had ſome Reaſon to fear his Conduct would have been " impeached by him after his Departure, which he has " ſince heard was actually the Caſe.

" Mr. *Verelſt* then deſired the following Queſtions " might be put to Captain *Goddard*.

Queſtion. " Did you ever hear Sir *Robert* " *Fletcher* ſay, that the Diſcontents of the Military, " added to thoſe of the Civilians, would deprive " his Lordſhip of all Power?"

Anſwer. " I have heard Sir *Robert Fletcher* ſay, " that now would be the Time for the Officers to puſh " their Scheme, while the Civilians were all in a Flame; " or Words to that Effect."

Queſtion. " Did you ever hear Sir *Robert* " *Fletcher* ſay, that the *Madraſs* Counſellors would " all join againſt his Lordſhip."

Anſwer. " No."

Queſtion. " Did you ever hear Sir *Robert* " *Fletcher* throw out any Hints, that it was his " Lordſhip's Intentions to reduce the Army to a " State of Contempt and Beggary; that it was in- " ſulted and rewarded with Ingratitude?"

Anſwer. " No."

Captain *Goddard* being then deſired to withdraw, Mr. *Verelſt* informs the Board, " That he has received from " Lord *Clive* a Copy of an anonymous * Letter ad- " dreſſed to his Lordſhip, which he deſires may be " read and recorded, as the Subject of it induced him " to put the above Queſtions to Mr. *Goddard*."

Sir *Robert Fletcher*, upon Receipt of Lord *Clive*'s Orders for going in Arreſt, wrote to his Lordſhip as follows, requeſting he might not be tried by a Court Martial, but by the Governor and Council at *Calcutta*.

* See Page 684.

" My

" My Lord,

" Colonel *Barker* hath ſent me Orders from your " Lordſhip, which I have juſt now received, for my " going in Arreſt: but I moſt earneſtly requeſt your " Lordſhip will be pleaſed not to inſiſt upon this, as I " imagine it is intended to bring me to a Trial for my " Conduct regarding the Combination, but indulge " me with the Privilege of repairing to *Calcutta*, where " I may have the Honour of being tried by your Lord- " ſhip, and the Council; before whom I have not the " leaſt Doubt of clearing myſelf with Honour and " Credit. The Nature of my Defence is ſuch, as I " would by no Means wiſh ſhould come before a Court " Martial here.

" I have the Honour to be,

" with great Reſpect, &c.

" *Patna*, 3d July 1766. *Robt Fletcher.*"

To which Lord *Clive* returned the following Anſwer:

" Sir,

" I have received your Letter of this Day's Date. " You will not, I hope, entertain the leaſt Doubt of my " Willingneſs to oblige a Gentleman in your Situation, " in any Requeſt that can with Propriety be granted. " But that of your repairing to *Calcutta*, in order to be " tried by the Preſident and Council, upon an Accuſa- " tion, your Exculpation from which depends merely " upon Military Law, is totally unprecedented, and " therefore improper for me to comply with. That " you may not; however, imagine that I intend to take " any other Part, upon this Occaſion, than what my " public Station requires, be aſſured that the Court " Martial to be held upon your late Conduct will " be aſſembled by an Order from the Board, and the " Sentence confirmed or diſapproved of by them.

" *Meer Abſels*, I am, Sir, &c.

" 3d July 1766. *Clive.*"

This Letter by no Means anſwering his Purpoſe, he applied to Lord *Clive*, the Day following, that a Court of Enquiry, conſiſting of the Gentlemen of Council, might previouſly ſit upon his Conduct. His Letter was as follows:

" My Lord,

" I have been honoured by your Lordſhip's Letter " of Yeſterday; and although no Precedent of the like " Kind, perhaps from the Want of Opportunity, hath " hitherto happened, yet I had ſome Hopes that my " Situation might induce you to comply with my " Requeſt, which I made for Reaſons that your Lord- " ſhip and every ſenſible Man cannot but admit, who " knows the Nature of Courts Martial in this Country; " when they are too often in a great Meaſure compoſed " of Gentlemen, whoſe Birth and former Lives have " given them no Opportunity of acquiring an Educa- " tion ſufficient to comprehend, and to judge, in Caſes " that require the moſt ſerious Deliberations of Men " of Knowledge and Abilities; and for the ſame Reaſon " I beg your Lordſhip will permit me now to requeſt, " that a Court of Enquiry may firſt be held, whereby " you, or the Governor and Council, may judge whe- " ther I merit the Diſgrace of being brought to a Court " Martial, which, whether culpable or not, can never " redound to my Credit.

" I am, with great Reſpect,

" *Patna*, My Lord, &c.

" 4th July 1766. *Robt Fletcher.*"

That a Military Officer ſhould be tried under an Article of War for Mutiny, by a Board of Gentlemen acting in a civil Capacity, was not only unprecedented, but would have been abſurd, if not impracticable; nor would a Court of Enquiry, compoſed of the like Members, have been leſs improper, ſince the Conduct of a Military Man is always to be judged of by the Rules and Cuſtoms of the Army, as well as by the Letter of Military Law. Lord *Clive* did not therefore make any Reply to this laſt Propoſal, but wrote as follows to the Gentlemen of Council, enclоſing Copies of Sir *Robert Fletcher*'s Letters of the 3d and 4th of July, as alſo a Copy of his Anſwer to the former.

" Gentlemen,

" On the 3d Inſtant I had the Honour to inform you " of my having ordered Lieutenant Colonel Sir *Robert* " *Fletcher* in Arreſt. I am now farther to acquaint you, " that I have directed the Judge Advocate General to " give him Notice, that the Crime, for which he will " be tried, is Mutiny. Encloſed are Copies of Two " Letters which I received from him ſince his Arreſt; " and alſo a Copy of my Anſwer to the one of the 3d " Inſtant; to that of the 4th I have not thought proper " to reply. As it is very probable, that in the Courſe " of the Examination by the Court Martial, it may " appear that an Intention to affect my Honour and " Government was one of the firſt Motives of the late " Combination, Delicacy forbids my taking any Part " that can poſſibly bear the Imputation of private Pique " or perſonal Reſentment: I muſt therefore requeſt that " the Warrant for holding a General Court Martial upon " Lieutenant Colonel Sir *Robert Fletcher*, may be iſſued " by the Preſident and Council, and the Sentence be " confirmed or diſapproved by them.

" I have the Honour to be, &c.

" *Myr Abſels*, *Clive.*"

" 5th July 1766.

Agreeably to the Requeſt in the latter Part of his Lordſhip's Letter, a Warrant for the Trial of Sir *Robert Fletcher*, and likewiſe for the Trial of ſeveral other Priſoners then in Arreſt, was ſigned by the Board, and tranſmitted to *Patna*. Under this Warrant, Sir *Robert Fletcher*, Captain *Stainforth*, Captain *Parker*, and Enſign *North*, were tried, and the Sentences paſſed upon them confirmed by the Governor and Council.

The Lenity which prevailed at the General Courts Martial, upon theſe extraordinary Trials, may perhaps be accounted for in the following Manner. In the Preamble to the Act of Parliament for puniſhing Mutiny and Deſertion of Officers and Soldiers in the Service of the *Eaſt India* Company, a Contract ſeems to be implied as one of the Obligations neceſſary for ſubjecting an Officer, even in Pay, to the Rules and Articles of War. The Court of Directors, indeed, have of late Years thought proper to omit this Form; for what Reaſon we will not preſume to determine; but undoubtedly they were well adviſed on that Head, ſince they cannot be ſuppoſed to have inadvertently fruſtrated the gracious Intention of the Legiſlature in ſo material a Clauſe, preſerving only the Authority to maintain an Army, without the Privilege of enforcing Diſcipline by Martial Law. However, be this as it may, it is evident, from the Riſe and Progreſs of the Combination, that the Officers paid particular Attention to the Letter of the Mutiny Act, hoping ſo far to avail themſelves of the apparent Limitation of Parliament, as to evade that juſt Severity of Puniſhment, which, upon ſuch an Occaſion, in any other Country, muſt have been unavoidably inflicted; and could we with Propriety animadvert upon the Sentences paſſed by the General Courts Martial, we ſhould be inclined to obſerve, that the Members themſelves muſt have conſidered the Defect we have here mentioned as a Plea on Behalf of the Priſoners, which, whether urged or not, might render the Legality of their Proceedings doubtful, and which ſhould therefore incline their Judgment to the Side of Mercy, even againſt the fulleſt Conviction of the Guilt of the Parties. Had it not been for this Tenderneſs, it is ſcarcely probable, that, out of Six Officers found guilty of Mutiny, and other Military Offences, not one ſhould have been capitally

Appendix, No. 1.

Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

capitally convicted. Lieutenant *Vertue*, of Colonel *Smith*'s Brigade, who was tried under Lord *Clive*'s Warrant, for Diſobedience of Orders and Deſertion, endeavoured to avail himſelf of the Omiſſion of a Contract, proteſted againſt the Juriſdiction of the Court, and refuſed to plead. The Court however rejected the Priſoner's Proteſt, and proceeded to the Trial. It was proved that he received expreſs Orders from his Commanding Officer not to leave the Camp; that he diſobeyed thoſe Orders, and on the 8th of May deſerted his Duty; that in his Letter to Colonel *Smith* of the 6th of May, he agreed to ſerve to the End of the Month [this was deemed a ſufficient Contract for that limited Time] that he had ſigned himſelf as Lieutenant in a Letter of the 7th of May, addreſſed to Colonel *Smith*, by the major Part of the Officers of the *Corah* Detachment; that he was muſtered as a Lieutenant in the Service on the 1ſt of May, and that his Pay for the Month of May had been drawn for in the cuſtomary Manner. He was hereupon found guilty of the Crimes of Diſobedience of Orders and Deſertion, and ſentenced to be caſhiered with Infamy, by having a Sword and Eſpontoon broke over his Head, and a Saſh cut in Pieces before him, at the Head of all the Troops cantoned at *Bankipore*.

When all the Trials were finiſhed, Lord *Clive* inſiſted, that a Form of Contract, for binding the Officers to ſerve a certain Time, ſhould be executed throughout the Army, excepting only by thoſe Gentlemen who did not enter into the Combination. Theſe he thought had a Right to ſuch a Diſtinction, ſince they had manifeſted, by a ſteady Attachment to their Duty, at the Time of the general Infatuation, that a juſt Senſe of Honour was to them a ſufficient Contract. The Form preſcribed was, however, voluntarily ſigned by them alſo; Colonel *Smith* having publicly invited them by his Example: A Letter from Lord *Clive* and Council to the Colonel, upon this Subject, is inſerted in the Appendix, No. 50, and alſo a Copy of the Contract, No. 51.

It is now Time to take a View of the Proceedings of the General Court Martial, which ſat upon the Trial of Lieutenant Colonel Sir *Robert Fletcher* for Mutiny.

Thomas Goddard, late Captain in the Firſt Regiment of Infantry on the *Bengal* Eſtabliſhment, being duly ſworn, depoſed, That in the latter End of December 1765, or in January 1766, the following was the Subject of Converſation, in a Company conſiſting of Lieutenant Colonel Sir *Robert Fletcher*, Captains *Roper* and *Parker*, Lieutenants *Watts*, *Dunbar*, *Bevan*, and *Francis*, and Mr. *Bagot*, Surgeon, who dined with him in one of thoſe Months: That ſoon after Dinner, to the beſt of his Recollection, the Reduction of the Batta, and the Memorial that had been preſented for the Recovery of it, was the firſt Subject ſpoken on by ſome of the Officers preſent; upon which Sir *Robert Fletcher* ſaid, He thought they would have no Effect, although the Orders of the Company on that Head were not poſitive; that Lieutenant Colonel Sir *Robert Fletcher* then declared, there was one Method to recover it, and that was by a general Reſignation, which could not fail of Succeſs, as the Diſſention of the Civil, joined to that of the Military, would carry every Thing; and he knew the *Madraſs* Counſellors, being his Friends, would join againſt Lord *Clive**. That the Diſcourſe then turned upon the Method of reſigning; when Lieutenant Colonel Sir *Robert Fletcher* ſaid, "Send me your Commiſſions, and I will receive them;" and adviſed the Scheme ſhould be put in Execution, before the next Ships ſailed for *England*, as their carrying Home Accounts of the Batta being reduced, would ſtrengthen Lord *Clive*'s Intereſt ſo much, that it would be in vain to attempt the Recovery of it hereafter; and, at parting, he intimated, that it might be prejudicial to him to have that Converſation repeated. Captain *Goddard* farther depoſed, That Sir *Robert Fletcher*, the ſame Evening, when he went out in a Chaiſe with him, pointed out the Readineſs of Lieutenant *Bevan*'s joining in the Reſignation, who enjoyed a double Poſt [Brigade Major] and at another Time he remembers, that Sir *Robert Fletcher* told him, he knew of all the Meetings of the Officers, and what paſſed at them. The ſame Evidence afterwards depoſed, farther, That he declared to Captain *Smith*, Aid-de-Camp to General *Carnac*, that Lieutenant Colonel Sir *Robert Fletcher* was the Perſon who induced him to enter into the Combination; that his Motive for making ſuch a Declaration to Captain *Smith*, was, the Arguments made uſe of by Sir *Robert Fletcher* at his Table, already mentioned; particularly, Sir *Robert Fletcher*'s advancing, that the Meaſure could not fail of Succeſs, added to his pointing out the Readineſs of his Brigade Major to reſign, and another Perſon telling him, in the Preſence of Sir *Robert Fletcher*, that he (Captain *Goddard*) wanted to get a Majority, by the Reſignation of others, or Words to that Purpoſe; and that, until that Time, Captain *Goddard* had always been averſe to the Combination; that Sir *Robert Fletcher*, publicly at Table, that Day, expreſſed his Surpriſe, that he (Captain *Goddard*) had not joined in the Combination, as he thought an Officer of his Spirit ſhould have been the firſt to have engaged in it; or Words to that Effect.

Captain *Frederick Thomas Smith*, Aid-de Camp to General *Carnac*, being duly ſworn, depoſed, That on 13th or 14th of May, Captain *Goddard* acquainted him, in the Courſe of Converſation, that he had been led into the Reſignation of the Service by the Perſuaſion of Sir *Robert Fletcher*, contrary to his own Inclinations and Opinion; the Particulars of whoſe Conduct towards him he had made known to Major *Champion*, and Captain *Pearſon*, and inſiſted upon Captain *Smith*'s acquainting Lord *Clive* and General *Carnac* with this, in caſe he ſhould not have an Opportunity of ſeeing them himſelf.

Thomas Roper, late Captain in the Third Regiment of Infantry, being duly ſworn, depoſed, That at Captain *Goddard*'s Table, about the latter End of January, or Beginning of February laſt, when the Reduction of the Batta, together with the Memorial or Remonſtrance for its Recovery, that either were preſented to the Board, or about to be ſo, became the Subject of Converſation, Sir *Robert Fletcher* gave it as his Opinion that they would prove ineffectual; at the ſame Time intimated, that he did think it recoverable. That this produced a Deſire of knowing how it was to be accompliſhed. That Sir *Robert Fletcher* ſaid it was not for him to point out a Method, but obſerved, upon ſome of the Company's mentioning a Reſignation, that that was the only Method, and that the preſent Diſſentions amongſt the Civilians in *Calcutta*, would greatly favour ſuch a Meaſure; or Words to that Effect. That Lieutenant Colonel Sir *Robert Fletcher* ſaid, in the Courſe of that Day's Converſation, that he would accept of the Commiſſions, and that whatever was to be done, ought to be finiſhed before the Ships ſailed. Mr. *Roper* further depoſed, upon the Queſtions being put to him by the Court, that he did hear Lieutenant Colonel Sir *Robert Fletcher* mention the *Madraſs* Counſellors, but could not recollect upon what Account; that Captain *Goddard* was averſe to the Meaſure (of Reſignation) before that Day, and that he afterwards came into it, but whether from what paſſed that Day he could not determine.

Mr. *James Watts*, late Lieutenant in the Firſt Regiment of Infantry, being duly ſworn, depoſed, That in the Month of December 1765, or January 1766, he dined with Captain *Goddard*, and Lieutenant Colonel Sir *Robert*

* N. B. Captain *Goddard*'s Evidence here contradicts his Evidence to the Board; for when Mr. *Verelſt* aſked him, If he ever heard Sir *R. Fletcher* ſay, that the *Madraſs* Counſellors would all join againſt his Lordſhip? he anſwered poſitively in the Negative.—Vide Page 686.

Fletcher

Fletcher was in Company. That the Converſation happening to turn upon the Reduction of the Batta, Remonſtrances and a general Reſignation were talked of to remove it; when Sir *Robert Fletcher* gave it as his Opinion, that if a general Reſignation ſhould take place, the Batta would be reſtored; and farther ſaid, that he believed the Orders reſpecting the Batta were not poſitive.—That he propoſed the Commiſſions ſhould be delivered up at the Commencement of a Month; that the Officers ſhould receive no Pay, but ſerve as Volunteers till the Determination of the Governor and Council ſhould be known, and that upon thoſe Conditions he would accept of the Commiſſions of the Officers of the Firſt Brigade. Mr. *Watts* farther depoſed, upon the Queſtions being put to him by the Court, That he heard the Departure of the Ships for Europe mentioned by Sir *Robert Fletcher* in that Converſation, but that he did not recollect what he ſaid upon the Subject; nor did he recollect what Sir *Robert Fletcher* ſaid concerning the Diſſentions amongſt the Civilians proving favourable to the Reſignation, though he recollected to have heard the Word Diſſention mentioned: That he did not recollect, that he ever declared he was influenced to reſign his Commiſſion, by Lieutenant Colonel Sir *Robert Fletcher*, but that upon the Strength of what Captain *Goddard* had told him, he might have declared that Captain *Goddard* was influenced to reſign his, though he did not recollect when, or to whom, he ever had made ſuch a Declaration.

James Francis, Lieutenant in the Firſt Regiment of Infantry, being duly ſworn, depoſed, That in Converſation which paſſed ſome time in December or January, in Captain *Goddard*'s Tent, Sir *Robert Fletcher* aſked Captain *Goddard* what he was afraid of: That he told him there was a Method of getting the Batta again. Captain *Goddard* ſaid, He did not know how. Sir *Robert Fletcher* again ſaid, there was a Method, but it was not his Place to point it out. That a little Time after, Sir *Robert Fletcher* propoſed the Officers ſhould all reſign their Commiſſions, and ſerve as Volunteers till an Anſwer ſhould come from the Board, and ſaid there were Four Counſellors come from *Madraſs*, and he would be bound to get their Intereſt for the Officers; and then ſaid, that as it was well known to the Company, that Lord *Clive* was no Friend of his, he hoped that Diſcourſe would go no farther.

Captain *Henry Bevan*, Brigade Major to Sir *Robert Fletcher*, being duly ſworn, depoſed, That he never made Sir *Robert Fletcher* acquainted with the Meetings held by the Officers of the Firſt Brigade, to carry on the Buſineſs of the Reſignation; that he did not recollect he ever acquainted Sir *Robert Fletcher* that Letters were frequently wrote, and Propoſals made, to the Officers of the Two other Brigades, on the Subject of the Reſignation, or that the Officers of the Second and Third Brigades had joined with thoſe of the Firſt, before the 20th of April, about which Time the Affair was the Subject of public Converſation, and he poſſibly might have mentioned it. That about the latter End of December, or Beginning of January, Sir *Robert Fletcher* came into his Room (he at that Time kept his Bed) and told him that he heard the Officers intended to reſign their Commiſſions, on Account of the Batta being reduced: That Sir *Robert Fletcher* adviſed him not to enter into it; and to enforce his Advice, ſaid, He thought it would be rather an Advantage than a Diſadvantage to the Officers that expected to riſe high in the Service, as it would probably hinder a Number of Officers coming from Europe over their Heads; and that, about the 21ſt of April, he informed Sir *Robert Fletcher*, that he had been applied to for his Commiſſion, when Sir *Robert* repeated the ſame Advice he had before given.

Mr. *James Dunbar*, late Aid de Camp to Sir *Robert Fletcher*, being duly ſworn, and queſtioned by the Court, depoſed, to the beſt of his Recollection, That, between the Eighteenth and Twentieth Day of April, he acquainted Sir *Robert Fletcher*, in a private Converſation, that the Officers had had a Meeting, and received favourable Accounts from the other Brigades. He farther depoſed, that he did not doubt but he had mentioned to Sir *Robert Fletcher*, between the Eighteenth and Twentieth of April, that the Officers received Letters from the other Brigades, and alſo wrote Letters to them, on the Subject of the Reſignation. That Sir *Robert Fletcher* knew of his Intentions to enter into the Aſſociation, and adviſed him againſt it. That in the Month of January, a Converſation paſſed between Sir *Robert Fletcher* and him, upon the Subject of a general Reſignation; when Sir *Robert* told him, That, ſhould a general Reſignation take place, he thought it would be of no Prejudice to thoſe Officers who merited well, and might be an Opportunity of weeding the Army; and that Sir *Robert* always adviſed him againſt the Meaſure.

Thus far the Evidence in Support of the Charge; by which it appears that Sir *Robert Fletcher* was well acquainted with the Deſign of the general Reſignation in the Month of December or January; that he himſelf did propoſe it as a Scheme by which the Officers might recover the Double Batta; that he adviſed them to ſend him their Commiſſions, and he would receive them, at the Beginning of a Month; that they ſhould receive no Pay for that Month, but ſerve as Volunteers till the Pleaſure of the Governor and Council ſhould be known; and that the Scheme ſhould take place before the next Ships ſailed for Europe. It likewiſe appears by the Evidence of *Dunbar* and *Bevan*, his Aid de Camp and Major of Brigade, that Sir *Robert*, about the Twentieth of April, or between the Eighteenth and Twentieth, not only knew that the Combination was completed, but that the Officers of the Firſt Brigade had received favourable Anſwers from thoſe of the other Two Brigades.

With regard to his having aſſerted that the Four Gentlemen in Council from *Madraſs*, would join againſt Lord *Clive*, although this Article appears to have been well founded, it cannot be material to dwell upon it: His having abetted and promoted the general Reſignation, or, in other Words, his having excited Sedition in the Army, was the main Point of Accuſation, and admitted of the moſt inconteſtable Proof.

The Extracts of the Evidence in Support of the Charge have been ſhort, though faithful; the material Particulars of Sir *Robert Fletcher*'s Defence alſo might be extracted in a very narrow Compaſs. But, that all Imputation of Partiality may be avoided, the whole of Sir *Robert Fletcher*'s Defence, as delivered in to the Court Martial, is here inſerted.

" Mr. Preſident, and Gentlemen,

" It is alledged againſt me, that, in a Converſation at " Captain *Goddard*'s, the End of December or Begin- " ning of January, I made uſe of many Arguments to " perſuade the Officers to a general Reſignation; and " ſome of the Evidences particularly depoſe, That I " pointed out to them the Diſſentions amongſt the Civi- " lians, and obſerved that the *Madraſs* Counſellors were " my Friends, and would join againſt Lord *Clive*. The " Appointment of the *Madraſs* Gentlemen was not " known at *Calcutta* till the Ninth of January, and con- " ſequently could not be known at *Monghyr* till the Fif- " teenth or Sixteenth; it muſt have been ſeveral Days " afterwards before the Diſſentions among the Civilians " could have been heard of; and as to the *Madraſs* " Gentlemen joining againſt Lord *Clive*, they did not " take their Seats till the Twelfth of February. There " is an evident Contradiction, therefore, between Part " of theſe Arguments, and the Time they are ſaid to " have been made uſe of; allowing however that the " Evidences have only been miſtaken in the Time, and " that I really made uſe of the Arguments in queſtion, " it muſt have been not in purſuance of my own Opi- " nion, but for the Reaſons I ſhall hereafter explain;

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Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

" for I never apprehended, that the Diſſentions among " the Civilians could make any Alterations in the Reſo- " lutions of the Board, with regard to the Allowances of " the Military; nor could I ever have been ſo abſurd, " as really to have imagined that the *Madraſs* Gentlemen " could poſſibly have ſuffered themſelves, in Contradic- " tion both to their Duty and their Intereſt, to be influ- " enced in ſuch an Affair by Friendſhip for me: To " which I may add, that I never wrote them on the " Subject, as I muſt neceſſarily have done, if I had " really meant to influence them.

" The Governor and Council having thought proper " to reduce the Batta, loud Complaints were made by " the Officers; various Schemes were propoſed for the " Recovery of it; and, among others, a general Reſig- " nation was talked of in the Month of January, not " only at *Monghyr*, but (as I have been informed) at " *Patna* and *Allahabad* alſo, and even at *Calcutta*. When " theſe Rumours came to my Hearing, I ſpoke to Lieu- " tenants *Bevan*, *Dunbar*, and *Kyd*, on the Subject, and " uſed my utmoſt Endeavours to diſſuade them from " joining in ſuch a Step; not doubting, if I had ſuc- " ceeded with them, but that many others would have " been induced to follow their Example: And I obſerved " to them, that ſuch Officers as had the Allowances at- " tached to double Poſts (which included Adjutants, " Quarter-maſters, and Sepoy Subalterns) would more " particularly incur the Diſpleaſure of the Governor and " Council; but all was in vain; they told me they were " determined to reſign with the reſt. The ſame Advice " I often repeated afterwards, but it was all to no Pur- " poſe. Finding, therefore, that I could not prevail " with thoſe Gentlemen, who being in my Family, and " enjoying double Poſts, would be the leaſt affected with " the Reduction of the Batta, and over whom I had " more Influence than over any others, and ſeeing to " what a violent Degree the Officers in general were ex- " aſperated, I thought the beſt Thing I could do for the " public Good, was to diſſemble my own Opinion, to " try to keep in their Confidence till they had come to " ſome final Reſolution; and to moderate the Rage with " which they were actuated. To have endeavoured " to ſtem the Torrent would be productive of no " other Conſequence, than that they would have gone " on in their own Way, without letting me know any " Thing at all of the Matter. I remembered the Vio- " lence with which they had engaged, during the Months " of March, April, and May 1765, in an Aſſociation for " reſigning, on a much more trifling Cauſe (the Affair " of Captain *M'Pherſon*) and at a Time when the War " with *Sujah Dowla* was unfiniſhed.

" As Captain *M'Pherſon*'s Appointment to this Eſta- " bliſhment, in a Station which another Gentleman re- " ſigned in order to make Room for him, drove them " to ſuch Extremities; and as they perſevered in them, " even after Captain *M'Pherſon* had, for the Sake of " Peace, voluntarily conſented to have his former Ap- " pointment annulled, and to come in youngeſt Cap- " tain; what might not have been expected from them " in the preſent Caſe, when they were deprived of Ad- " vantages which they had ever before enjoyed; and " when Numbers of them were involved in Debts, " from which they had no Proſpect of extricating them- " ſelves, and were really reduced to much Diſtreſs by " the Scantineſs of their Allowances? Unreaſonable as " that Aſſociation was, it was a Matter of great Doubt, " whether it would not have been carried on to the " moſt dangerous Lengths, had not Lord *Clive*'s Ar- " rival, the high Opinion the Officers in general enter- " tained of him, and his particular Influence over ſe- " veral Individuals, fortunately put a Stop to it. Thus " convinced that it was really not in my Power to ſtop " the Officers in their Career, I at the ſame Time " thought their Reſignation, if carried on in ſo mo- " derate a Manner as not to occaſion any Diſturbance " among the Troops, would rather be an Advantage " than a Diſadvantage to the Service.

" Immediately on my joining the Army on this Eſta- " bliſhment, in October 1764, I remarked, with much " Concern, the great want of Order and Subordination " amongſt the Officers: My Endeavours to effect a Re- " formation, as far as lay in my Power, have been un- " intermitted; and it is well known how continually I " have complained of the Trouble I have met with " from the Obſtinacy and Licentiouſneſs of ſome of " them, and how happy a Circumſtance I thought it " would be for the good of the Service, if ſuch could " be got rid of. Finding Admonitions uſeleſs, I " deemed it neceſſary to have Recourſe to Courts Mar- " tial, in order to enforce Diſcipline in the Brigade " which I commanded, and to prevent the Officers ab- " ſenting themſelves from their Duty: For this I " received a Check from my Superiors; and was in- " formed by General *Carnac*, in a Letter he wrote to " me the 6th of November, that "he would have Courts " Martial reſerved for heinous Crimes only, and ſuch " as merited exemplary Puniſhment." My Hands " being thus tied up, I began to deſpair of introducing " the Diſcipline I ſo much wiſhed for; and therefore, " when the Officers talked of reſigning, I comforted " myſelf with the Hopes, that the Step, if carried on " with Moderation, would at leaſt be productive of one " good Conſequence, that it would be the Means of " weeding the Army of thoſe Gentlemen who moſt ob- " ſtructed the neceſſary Reformation. I doubted not " but his Lordſhip would think it requiſite to oppoſe " with Firmneſs the Demands of the Officers; and theſe, " when they found they could not carry their Point, " would be glad to accept of their Commiſſions again: " They might wiſh to make their own Terms; but as " the ſole Dependance of many of them was on the " Company's Service, they muſt, in the End, be obliged " to content themſelves with what Terms they could " get. While ſuch were my Sentiments, I was in- " formed by Lieutenant *Kyd*, that Captain *Goddard* " ſeemed averſe to join in the Scheme of Reſignation; " and that his Reaſon was ſuppoſed to be, his not hav- " ing been ſo particularly conſulted on the Occaſion, " as from his Rank in the Service he thought he had a " Right to expect. I expreſſed my Surprize at his not " being engaged in it; and ſaid, I imagined he would " have been the foremoſt in all ſuch Undertakings: " And, to the beſt of my Recollection, Lieutenant *Kyd* " at the ſame Time obſerved to me, and I agreed with " him in Opinion, that it was not likely he would long " perſiſt in his preſent Reſolution. During the Courſe " of my Acquaintance with him, I had ſo many Proofs " of the Violence and Fickleneſs of his Diſpoſition, that " I made not the leaſt Doubt but he would heartily " join with the reſt of the Officers, the Moment they " paid him the Compliment he thought his Due. I " remembered how readily he had entered into the for- " mer Aſſociation, in 1765; and I recollected having " ſeen his Name ſigned to it in Letters moſt diſtin- " guiſhingly large, by way of ſhewing, I imagine, " how much he gloried in the Meaſure. Two or " Three Days after this Converſation with Lieutenant " *Kyd*, I dined at Captain *Goddard*'s, in Company with " Captains *Roper* and *Parker*, and Lieutenants *Watts*, " *Dunbar*, *Francis*, *Ironſide*, and Mr. *Bagot* (I think, " about the 20th or 25th of January) after Dinner, " Captain *Goddard* ſuddenly addreſſed himſelf to me, " in the following Words, or Words to the ſame Pur- " poſe; What would you do if we were to leave you " alone with the Brigade? I anſwered, I did not think " that would be a good Scheme; that however, there " was a Method for the Recovery of their Batta, but " it was not my Buſineſs to point it out: Enquiry be- " ing made of me what that Method was, I adviſed " that they ſhould ſend in their Commiſſions to me at

" the

" the Beginning of a Month, and ſerve as Volunteers, " without Pay, till the Determination of the Governor " ſhould be known. Captain *Parker* here interrupted " me, by calling out to Captain *Goddard*, that " he " ſmelt a Majority:" Upon which he ſeemed much " offended, and replied; That his not being conſulted, " as oldeſt Officer in the Brigade, was rather ſlighting " him. I then told Captain *Goddard*, that I thought " there was nothing to fear; and that the Officers " would probably carry their Point, if they acted pru- " dently, and finiſhed their Buſineſs before the Sailing " of the Europe Ships. I afterwards mentioned ſome " other Reaſons (but what I do not recollect) why it " appeared likely that the Batta might be reſtored, if " the Officers conſented to ſerve as Volunteers; and I " told them, that upon that Condition I would accept " of their Commiſſions. This, to the beſt of my Re- " collection, is an exact Account of the Converſation " which then paſſed; and when the Company broke up, " I deſired that what I had there ſaid might go no far- " ther; to which, I think, Captain *Goddard* promiſed, " upon his Honour, it ſhould not. I have already " mentioned the Opinion which I had before conceived " of the Violence with which the Officers were diſpoſed " to act; and ſuch a Queſtion as that which I have juſt " related being ſo publicly put to me, gave me ad- " ditional Cauſe to be alarmed. Not doubting there- " fore the Propriety of the Reſolution I had formed, " in conſequence of my not being able to diſſuade even " the Gentlemen of my own Family from joining in " any Schemes of Reſignation, I uſed my Endeavours " to prevail upon them, inſtead of leaving me at once, " to ſerve as Volunteers till the Pleaſure of the Gover- " nor and Council ſhould be known; concluding, that " between the Time of their lodging their Commiſ- " ſions in my Hands, and their receiving a final An- " ſwer from the Governor and Council, many of them " would reflect more ſeriouſly upon what they were " about, and apply for their Commiſſions again; and " knowing that it would at leaſt give me Time to take " Meaſures with the Non-commiſſioned Officers, for " preventing any Diſturbance among the Troops; and " afford ſome Leiſure to the Governor and Council to " ſupply their Army, if neceſſary, by giving Commiſ- " ſions to Free Merchants, and by ſending for Officers " from the other Preſidencies.

" It was with theſe Views only I ſaid at Captain *God- " dard*'s, that the Officers, if they would adopt the Plan " I propoſed, would probably carry their Point. That " ſuch was not my real Opinion will appear beyond all " Contradiction, from my avowed Sentiments during " the former Aſſociation, and what I ſaid to different " Gentlemen during the preſent one. As to my per- " ſuading the Officers to do whatever they were deter- " mined on before the latter Ships were diſpatched, I " had ſeveral Motives for doing it, with which I be- " lieve it will be needleſs for me to trouble the Court. " The moſt powerful one was, the Conſideration of the " profound Tranquillity which then reigned through- " out the Provinces, and which there was no Proſpect " of an Enemy to diſturb: I deemed it certain, that " the Officers would attempt the Recovery of their " Batta, and thought there could not be a Time leſs " likely for ſuch an Attempt to be productive of any " Miſchief to the Public. My deſiring that what I " had ſaid at Captain *Goddard*'s might go no farther, is " inſinuated as a Proof that I was ſenſible I had been " acting in an unjuſtifiable Manner; but it proceeded " merely from recollecting a little that what I had ſaid, " might, perhaps, if known, be miſconſtrued to my " Diſadvantage; and my preſent Situation, accuſed of " Mutiny for a Matter in which I acted for the public " Good, has too well convinced me that I ought to " have been more on my Guard. After this, I heard " nothing more of the Matter, but various unſettled " Reports, till about the 20th of February; when they " finally determined to addreſs the Governor and Coun- " cil: Their Repreſentation was accordingly forwarded " about the 25th. From that Time I was totally ig- " norant that any other Schemes were carrying on, till " about the 20th of April: Lieutenant *Dunbar* then " informed me, that the Officers both of the Firſt and " Third Brigades had determined on reſigning their " Commiſſions, and that he had agreed to the Reſo- " lution. I reprimanded him in the ſtrongeſt Manner " for entering into ſuch an Aſſociation without my " Knowledge, and contrary to my repeated Advice. I " told him how little Probability there was of the Of- " ficers carrying their Point; and uſed many Argu- " ments, both with him and many others with whom " I had any Influence, to diſſuade them from perſe- " vering in it. As to Captain *Bevan*, it was not in his " Power to give me much Intelligence; having refuſed " to join with them, he was not acquainted with their " Proceedings, nor could adviſe me of any Thing but " by Hearſay. After the 20th, it began to be reported " that the Officers of the Second Brigade had engaged " in a like Aſſociation; but I do not recollect any " Thing certain of them, till the 24th or 25th; when " talking with a Gentleman who had joined with the " reſt, and pretending to be acquainted with every " Thing before, I learned from him that and many " other Circumſtances; particularly that the 1ſt of " May was fixed upon for reſigning, and that the Of- " ficers had ſome Thoughts of ſerving as Volunteers " till the Pleaſure of the Governor and Council ſhould " be known. While this Aſſociation was carrying on, " the Officers concealed from me, with the utmoſt " Care, their Meetings and all their Meaſures; and " were extremely enraged when they found that I had " received ſome Information concerning them: A ſtrong " Proof that all I ſaid at Captain *Goddard*'s was not ſuf- " ficient to acquire me their Confidence; and that they " by no Means looked upon me as a Favourer of their " Proceedings.

" The Particulars of what happened after this, it is " needleſs for me to relate. It is well known with how " much Care I uſed every poſſible Precaution to pre- " vent any Miſchief from happening, when the Officers " ſhould leave their Brigade: At the ſame Time, both " by Letter and Word of Mouth, I conſtantly declared " myſelf perfectly ſecure on that Head; and how active " I was in bringing back the European Troops to their " Duty, when on the 14th of May they took to their " Arms, and ſeemed diſpoſed to follow their Officers, " in conſequence (as they themſelves declared) of " their having been made to believe that I was going " with them.

" I will not trouble the Court with any Remarks on " the Juſtneſs of my Opinion, concerning the Spirit of " Violence with which the Officers in general were " actuated, as ſo many inconteſtable Proofs of it have " ſince appeared; but I muſt beg Leave to mention a " few Circumſtances, to evince how true were my Sen- " timents of Captain *Goddard*, and how improbable is " his Aſſertion, That he ſhould not have joined in the " Aſſociation had I not perſuaded him to it. He made " himſelf a Member of the Secret Committee, to carry " on a Correſpondence with the other Brigades, and " offered to carry off his Battalion, if the reſt would do " the ſame; declaring, he was ſure it would follow him " all over *India*. About the 12th of May, taking a " Ride in my Chaiſe with Mr. *Bevan*, I ſtopt at a Tope " (or Grove) where Captain *Goddard* was; and in " the Courſe of Converſation, having expreſſed my " Opinion, that Lord *Clive* would never give up the " Point to them; he anſwered by uſing ſome Expreſ- " ſions which I repeated to Captain *Bevan* immediately, " and which the more convinced me of his Violence. " After theſe Inſtances of his ungovernable Temper, " let it be conſidered, whether it is not much more likely " that he was induced to join with the reſt by his own " Diſpoſition,

Appendix, N° 1.

Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

" Diſpoſition, than by the few Arguments I uſed at his " Table; where I ſhould not have ſaid any Thing at all, " had I not been apprehenſive of greater Violences, both " from him and from the reſt of the Officers; and had " not he in a Manner obliged me to do it, by aſking " me the Queſtion I have related. If he acted in pur- " ſuance of my Advice, why did he ſo carefully con- " ceal from me all the Meaſures that were carrying on " in April? and why did he ſtrictly enjoin Serjeant " *Hardy*, who was employed to carry ſome of their " Select Committee Letters, to be particularly careful " that I did not come to the Knowledge of them? As " to Captain *Goddard*'s Aſſertion, That I pointed out " to him in the Chaiſe Captain *Bevan*'s Readineſs to " join in the Aſſociation; and Mr. *Bagot*'s, That at " Captain *Goddard*'s Table I told them, Meſſieurs *Bevan* " and *Dunbar* ſhould be the firſt to reſign, they are " certainly Miſtakes. I am very ſure that I never ſaid " any ſuch Thing: Indeed it is not to be conceived " that I ſhould; for I all along uſed my utmoſt En- " deavours to prevent thoſe Gentlemen from having " any Concern in the Meaſures that were taken; and " I cannot but think it a little ſtrange, that Mr. *Bagot*, " who ſat next to Captain *Parker*, at the lower End of " two Tables, whilſt Captain *Goddard* and I ſat at the " upper End, ſhould be the only Perſon to remember " ſo remarkable a Circumſtance.

" Captain *Goddard*'s Aſſertion, relative to Memorials, " muſt alſo be a Miſtake. The Converſation in queſ- " tion happened about the 20th or 25th of January; " and the Firſt Memorial preſented was dated about " the 25th of February. I do not recollect, indeed, " that Memorials were at all mentioned; however " it is a Matter of no Conſequence; for if they had, " I ſhould certainly have adviſed againſt them; as I " concluded that Lord *Clive* and the Council would " not repeal their Reſolution; and imagined the Of- " ficers, who ſeemed determined upon the Recovery " of the Batta, would only be exaſperated the more.

" Captain *Goddard* muſt alſo be miſtaken in what he " mentioned of my adviſing the Scheme to be put into " Execution before the next Ships ſailed, as their car- " rying Home Accounts of the Batta being reduced " would ſtrengthen his Lordſhip's Intereſt ſo much, " that it would be impoſſible to attempt the Recovery " of it afterwards. The *Grenville* and *Kent*, which car- " ried the News of the Reduction of the Batta, were " diſpatched the 29th of January, and it was thought " would have been diſpatched much ſooner; ſo that it " was impoſſible for any Scheme to have been put in " Execution in Time. To this I may add, that I can " bring Proofs, if neceſſary, that I have not been actu- " ated with that Spirit of Party which Captain *Goddard* " ſeems to inſinuate. I am aſtoniſhed at Captain " *Goddard*'s aſſerting, that he wanted to make known " the Circumſtances of his preſent Depoſition, to Lord " *Clive* and General *Carnac*, but was prevented by be- " ing ordered away from *Monghyr*. After the Converſa- " tion which I have already mentioned to have paſſed " between us the 12th or 13th of May, he told me " he intended going to *Patna*: Being very glad to get " rid of him, I encouraged him in his Intention, and " adviſed him to go that very Evening; ſoon after " leaving him, I met Captain *Pearſon* walking with " another Gentleman, and told him I ſhould ſend Or- " ders to Major *Champion*, to appoint him to the Com- " mand of Captain *Goddard*'s Battalion. To the beſt " of my Recollection, while I was talking to Captain " *Pearſon*, Captain *Goddard* came galloping up, and " ſaid he had altered his Mind, and would not go to " *Patna*; I told him he was very fickle, and then pro- " ceeded on to *Monghyr*. In the Evening he came in- " to the Fort, in Contradiction to expreſs Orders, which " had been given out, that no Officer ſhould leave the " Detachment. Apprehending he was come with ſome " bad Deſign, I placed Hircarrahs (or Spies) upon him, " to give me Intelligence what he was about; and ſome " Time afterwards, finding he did not go out of the Fort " of his own Accord, I ſent Captain *Smith* to order him " out. The next Morning, in conſequence of Direc- " tions I had received from Lord *Clive*, to ſend down " to *Calcutta* ſuch of the Captains as had been moſt " active, I ordered Captain *Goddard* and Five other " Officers to prepare themſelves to ſet out for *Calcutta* " at Five o'Clock in the Afternoon; an Hour or two " afterwards I received another Letter from Lord " *Clive*, "hoping the Officers would remain on Duty " till his Arrival;" whereupon I immediately wrote a " Letter to Captain *Goddard*, and the other Officers, re- " queſting they would ſtay till his Lordſhip's Arrival, " which I aſſured them would be the next Day. I " ſoon after met Captain *Goddard* in one of the Squares, " engaged in Altercation with Captain *Stainforth*, " whom he accuſed of intending to ſtay behind the " reſt of the Officers: After ſome other Converſation, " I aſked him whether he had ſhewn my Letter to the " Officers; he told me that I ſhould ſoon have an An- " ſwer to it. Some time after, while I was ſitting at Din- " ner, he came to me with Captain Lieutenant *Skinner*; " I aſked them if the Officers intended complying with " my Requeſt; Captain *Skinner* told me that he believed " they would; upon which Captain *Goddard* imme di- " ately ſaid to him, "Anſwer for yourſelf, I do not " believe they will;" I aſked him, who would not? " he replied, "Captain *Goddard* will not." I have " ſince been informed, that at the Meeting that was " held to conſider of it, he declared, that if nobody " elſe would, he would go alone.

" Theſe Circumſtances I have mentioned thus parti- " cularly, in order to ſhew how little Foundation there " is for his aſſerting, that he was prevented from in- " forming Lord *Clive*, &c. by being ordered away " from *Monghyr*.

" As to my expreſſing my Surprize, that an Officer " of Captain *Goddard*'s Spirit did not join in the Re- " ſignation, I do not recollect ſuch an Expreſſion was " made uſe of by me at the Converſation held at Cap- " tain *Goddard*'s Tent.

" It is very true, that about the 30th of April I told " Captain *Goddard* that I knew of all the Meetings of " the Officers, and what paſſed at them. Some Parti- " culars came to my Knowledge, as I have already re- " lated, about the 24th or 25th of April, and ſome " about the 27th. However, I have ſince learned, " there were many other Circumſtances with which I " was then unacquainted.

" Whether Captain *Nowlan* ever made the Speech " which Mr. *Watts* mentions, I do not know, but I " am certain that I never heard him.

" I do not recollect that Lieutenant *Dunbar* ever " informed me, before he went to *Patna*, of more " than One Meeting, and that was in the Month of " January.

" There is one Circumſtance I muſt take the Liberty " of mentioning, by way of Proof that I have tha " Good of the Service at Heart, and am not capable " of adviſing any Meaſure detrimental to it, to gratify " my private Purpoſes. I offered to pay out of my " own Pocket the Penalty Bonds of Six Gentlemen, " Captain *Stainforth*, Lieutenant *Shrimpton*, Mr. M^c^ " *Pherſon*, *Dunbar*, *Kyd*, and Enſign *Patten*, amount- " ing to 24,000 Rupees, in order to induce them to " quit the Aſſociation, although I was at the ſame " Time ſenſible of its being very uncertain, whether or " not thoſe Gentlemen would ever be able to repay me.

" I am ſorry to have troubled the Court with ſo long " a Detail, nor ſhould I have done it, had not I judged " it neceſſary, in order to ſhew how much the whole " Tenor of my Conduct contradicts the Charge which " has been brought againſt me. I have only one Thing " more to remark; That in the Converſation which " paſſed at Captain *Goddard*'s, I never adviſed any

" Aſſociation,

" Aſſociation, much leſs ſuch violent ones as afterwards " took place; and that I have often expreſſed my " Opinion, that the Officers who were determined " upon reſigning, ſhould have ſent in their Com- " miſſions one by one, inſtead of combining to do it " *in a Body.*

" *Can Officers in the Company's Service, not bound* " *by any Contract, legally reſign their Commiſſions* " without the Conſent of the Governor and Council, " or are they guilty of Mutiny in doing it? If they " are not, can a Perſon be guilty of Mutiny in only " adviſing them to it?—Our Government itſelf, I think, " has in a great Degree acknowledged, that the Officers " might reſign their Commiſſions, by reſolving to " oblige them in future to ſign Contracts, and by put- " ting the Reſignation of the Officers of the Firſt Bri- " gade in public Orders at the Preſidency.

" But I will dwell no longer on this Subject, of which " you, Gentlemen, muſt be the beſt Judges, as I am " very happy in the Clearneſs of my own Conſcience, " and in Confidence that I ſhall be able to juſtify my " own Conduct, without having Recourſe to ſuch Ar- " guments, by the Teſtimony of the Witneſſes, which " I now beg Leave to call upon."

It now remains to be ſhewn how far Sir *Robert Fletcher* hath, by the Teſtimony of Witneſſes, juſtified his Conduct.

Mr. *George Vanſittart*, Factor in the Company's Service, being ſworn by the Court, and queſtioned by Sir *Robert Fletcher*, depoſed, That during the Time he was with Sir *Robert Fletcher*, in the Months of January and February 1765, he often heard him complain of the Irregularities of many of the Officers, and their Inattention to their Duty; and that he has frequently repeated the ſame Complaints, in Letters which he has received from him in the Courſe of the Year 1765. As to wiſhing to get rid of ſome of them for the public Good, he was certain that Sir *Robert Fletcher* often ſpoke of the great Plague and Trouble he met with from ſome of them, and the Difficulty of getting them to comply with their Duty; and that he underſtood, from the general Tenor of Sir *Robert Fletcher*'s Words and Letters, that he did wiſh to get rid of ſome of them, that he might the more eaſily eſtabliſh a proper Diſcipline: That as to the late Aſſociation, he never wrote to him for or againſt it: That with regard to the Aſſociation in 1765, he wrote to him, on the 14th of May, that he entirely diſapproved of it, and that the Governor and Council muſt either ſupport their Authority or give it up: That with regard to the Civil Diſputes, he received a Letter from Sir *Robert Fletcher*, in November 1765, mentioning his having heard of the Diſputes at the Board, and wiſhing that all Diſſentions were put an End to there, for the public Good, as Peace and Unanimity were eſtabliſhed at Home; and that this was the only Letter he remembered to have received from Sir *Robert Fletcher* on Civil Diſputes: That he did not recollect to have heard Captain *Goddard* declare his Opinion of the Reduction of the Batta; he remembered, a few Days after his Arrival at *Calcutta*, his ſpeaking of the Officers ſerving as Volunteers, as a Meaſure that had obſtructed their Succeſs.

Captain *Bevan* being queſtioned by Sir *Robert Fletcher* depoſed, That Sir *Robert Fletcher*, before he dined at Captain *Goddard*'s, adviſed him *(Bevan)* in the ſtrongeſt Terms, not to be concerned in the Reſignation: That in December, previous to this Advice, he aſſured him that neither he, nor the other Gentlemen of his Family, Lieutenants *Kyd* and *Dunbar*, ſhould loſe by the Reduction of the Batta, as he would take Care to make it up to them another Way: That, notwithſtanding all Sir *Robert Fletcher*'s Arguments againſt a Reſignation, he believes he told him, in the Month of January, when Sir *Robert* came into his Room, that he could not but reſign with the reſt: That Sir *Robert Fletcher* has frequently complained of the Irregularities of the Officers; and to the beſt of his Knowledge, he, Sir *Robert Fletcher*, has wiſhed to get rid of ſome of them, in hopes of reforming the reſt: That he dined with Lieutenant *Shrimpton* the ſame Day Sir *Robert Fletcher* dined with Captain *Goddard*, in January; that *he did not remember to have heard* Mention made of *an Intention of the Officers to ſerve as Volunteers, before that Day: That in January*, when the Officers of the Firſt Brigade complained of the Reduction of the Batta, he imagined they ſeemed determined at all Events to recover it or quit the Service: That, to the beſt of his Recollection, when it came to Sir *Robert*'s Knowledge, in April, that the Officers had engaged in an Aſſociation, he expreſſed his Surprize at its being carried on without his Knowledge; and that he believed Sir *Robert* then expreſſed his firm Belief, that a Reſignation of Commiſſions had been entirely laid aſide: That, a Day or two after the Time when he *(Bevan)* was applied to for his Commiſſion, he thinks Sir *Robert Fletcher* might have ſaid, that he could not then believe the Reſignation would actually take place: That, towards the latter End of April, he heard Sir *Robert Fletcher* uſe Arguments with Lieutenant *Knott*, to prevent his joining with the reſt: That on the Morning when Sir *Robert Fletcher* heard that the Officers had written to *Madraſs*, to prevent thoſe of that Eſtabliſhment from coming to *Bengal*, he immediately wrote a Letter to his Brother, and forwarded it to Lord *Clive*.

The original Letter, which was laid before the Court, was as follows:

" My dear Brother,

" Having been this Moment informed, that Letters " are written to *Madraſs* by ſome of our Military Gen- " try, adviſing thoſe of your Eſtabliſhment, that an " Aſſociation will certainly take place here, for reſign- " ing all Commiſſions, unleſs the Double Batta be re- " ſtored; and repreſenting to you the Hardſhips of the " Service in ſuch ſtrong Colours as to prevent, if poſſi- " ble, your complying with Orders that may be ſent for " the Removal of ſome of your Officers hither; I muſt " entreat you by every Tie, public as well as private, " to exert yourſelf in rendering ſuch Letters ineffectual, " and to prevail on your Brother Officers to fly to *Ben-* " *gal* with the ſame Zeal and Chearfulneſs as if you " were taking a Voyage for the Defence of your native " Country.

" *Monghyr*, I remain, &c.
" 3d May 1776. (Signed) *Robt Fletcher.*"

Captain *Bevan*, the Queſtions being ſtill put to him by Sir *Robert Fletcher*, farther depoſed, That he believed Sir *Robert Fletcher* told him, on the 24th or 25th of April, that he had received private Intelligence from a Gentleman, that the Officers were to deliver in their Commiſſions to him on the Firſt of May; that a Day or two before the Reſignation, Sir *Robert Fletcher* told him he had heard of an intended Mutiny, but could give no Credit to the Report; that after the Affair of the Reſignation became public, he often heard Sir *Robert Fletcher* ſay, it was his firm Belief that Lord *Clive* would never give up the Point to the Officers; that he believed Sir *Robert Fletcher*, after the Reſignation took place, mentioned to him, that Lord *Clive* had got a fine Opportunity of weeding the Army, which would be of great Advantage to the Service; that on the 12th or 13th of May, when Sir *Robert Fletcher* and he *(Bevan)* rode out in the Chaiſe, they ſtopt in the Tope (or Grove) where Captain *Goddard* was encamped; that Sir *Robert Fletcher* talked to Captain *Goddard* in private about Eight or Nine Minutes, and immediately returned to his Chaiſe; ſoon after which, to the beſt of his Recollection, he informed him, that Captain *Goddard* had aſked Leave to go to *Patna*, to avoid, as he ſaid, ſeeing Lord *Clive* and General *Carnac*, and that he had not only granted it, but urged his ſetting off that very

Appendix, No. 1.

Narrative of the Deſection of the Officers of the Army in Bengal, in the Year 1766.

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Evening; that he alſo ſaid he was happy in the Thought of having Captain *Pearſon* at the Head of his Battalion; that when Captain *Goddard* came into the Fort that Night, contrary to Orders, Sir *Robert Fletcher* expreſſed his Fears that he would be about no Good, and ordered him *(Bevan)* to place Hircarrahs (or Spies) over him; that he remembers Sir *Robert Fletcher* ſoon after ſent Captain *Smith*, he believed, with Orders to Captain *Goddard* to leave the Garriſon; and that he, that Night, ſent ſecret Orders to Major *Champion* to be watchful over Captain *Goddard*'s Battalion; that he had often heard Sir *Robert Fletcher*, in January and afterwards, ſpeak of Captain *Goddard* in very unfavourable Terms; and he believes that, towards the latter End of April, Sir *Robert Fletcher* gave it as his Opinion, that Lord *Clive* would find no Difficulty in getting as many Officers to return to the Service as he pleaſed; that on the 14th (May) in the Morning, after Sir *Robert Fletcher* had ordered Captain *Goddard* and ſome other Officers to ſet off for *Calcutta* by Five o'Clock that Evening, he wrote a Letter to Captain *Goddard*, and the reſt of the Officers of the Brigade, requeſting it as a Favour they would remain till next Day, when he aſſured them Lord *Clive* would arrive; that he believes, when Sir *Robert Fletcher*, in the Month of January, adviſed him againſt joining in the Reſignation, he told him, that thoſe in particular who enjoyed double Poſts would incur the Diſpleaſure of the Governor and Council, and not be re-admitted into the Service; that to the beſt of his Knowledge, after the Firſt of May, when the Officers had given in their Commiſſions to Sir *Robert Fletcher*, he (Sir *Robert*) expreſſed his Surprize that they had ſent them in a Bundle, obſerving, that he expected every one would have given in his own, or Words to that Purpoſe.

The honourable *Charles Stuart*, Writer in the Company's Service, being ſworn, and the Queſtion being put by Sir *Robert Fletcher*, depoſed, That he had often heard Sir *Robert Fletcher*, particularly in November 1765, complain of the Licentiouſneſs of many of the Officers, and wiſh to get rid of them, in hopes thereby of eſtabliſhing Diſcipline and good Order among the reſt.

Captain *Henry Watſon*, Quarter-maſter General, being ſworn, and the Queſtion being put by Sir *Robert Fletcher*, depoſed, That he often heard Sir *Robert Fletcher* complain of the Irregularities of the Officers of the Firſt Brigade, and their Inattention to his Orders; that this was a little while before the Aſſociation; and that he even heard him mention the ſame ſome Months before that Time; but that he cannot charge his Memory with Sir *Robert Fletcher*'s having wiſhed to get rid of ſome of them, in hopes thereby of eſtabliſhing Diſcipline among the reſt.

Mr. *James Dunbar* being re-called into Court, and the Queſtions being put by Sir *Robert Fletcher*, depoſed, That whilſt he acted as Sir *Robert Fletcher*'s Aid de Camp, Sir *Robert* often expreſſed his Uneaſineſs to him on Account of the Irregularities of ſome of the Officers of the Firſt Brigade; that he frequently ſaid he was determined at all Riſques, for his own Peace and Quiet, to effect a Reformation, or Words to that Purpoſe; that upon Receipt of a Letter from General *Carnac*, regarding Courts Martial, he ſaid he was made uneaſy by it, or Words to that Purpoſe; that, to the beſt of his Recollection, in the Month of January, before he dined with Sir *Robert Fletcher* at Captain *Goddard*'s, Sir *Robert* told him, if thoſe who held double Poſts reſigned the Service, they in particular would not be re-admitted, or Words to that Purpoſe; that, to the beſt of his Recollection, he told Sir *Robert Fletcher* he could not ſubſiſt without his double Poſt, or Words to that Effect; that when he told Sir *Robert Fletcher*, in the Month of April, that he had agreed to join with the reſt of the Officers engaged in the Reſignation, Sir *Robert* reprimanded him for ſo doing in the ſtrongeſt Terms, and told him that he expected a very different Conduct both from him and Mr. *Kyd*, or Words to that Purpoſe; that, to the beſt of his Recollection, the Day he dined in Captain *Goddard*'s Tent with Sir *Robert Fletcher*, he ſat next to Captain *Roper*, who ſat next to Captain *Goddard*; that with regard to the Converſation between Captain *Goddard* and Sir *Robert Fletcher*, the firſt Thing that paſſed was Captain *Goddard*'s aſking Sir *Robert Fletcher* what he would do, ſuppoſing all the Officers of the Brigade were to leave him; to which Sir *Robert Fletcher* replied, That would not be a good Scheme. He ſaid, Better give in your Commiſſions to me, and ſerve as Volunteers till the Pleaſure of the Governor and Council is known; and that then, a little after this, Sir *Robert Fletcher* ſaid, if the Officers reſigned before the Ships ſailed for *Europe*, it was probable they would carry their Point, or Words to that Purpoſe; that he underſtood, from Captain *Goddard*'s Converſation, that he thought himſelf ill uſed in not being conſulted on the Occaſion, he being the oldeſt Captain preſent; that, to the beſt of his Recollection, he heard Sir *Robert Fletcher*, in January, give Lieutenant *Kyd* Advice againſt reſigning the Service; that he was preſent at a Meeting of the Officers, when, upon Sir *Robert Fletcher* and Captain *Bevan* paſſing through the Square, where it was held, the Doors were immediately ſhut, and the Lights put out, to prevent its coming to Sir *Robert Fletcher*'s Knowledge.

Mr. *James Watts* being re-called into Court, and the Queſtions being put by Sir *Robert Fletcher*, depoſed, That he heard Captain *Goddard* ſay, as a Reaſon for his not joining ſooner with the Officers in the Reſignation, that he thought himſelf ſlighted, in not being particularly conſulted, as the oldeſt Officer, or Words to that Purpoſe; that he has heard Captain *Goddard* make uſe of ſome ſuch Expreſſions as theſe; viz. that it was the Officers own Fault if they did not carry their Point; that he has heard ſome Officers ſay, before the Firſt of May, but he cannot remember who, that they were apprehenſive Sir *Robert Fletcher* would make them Priſoners, and not accept of their Commiſſions; that, ſuppoſing the public Officers of Sir *Robert Fletcher*'s Family had not entered into the Aſſociation, he cannot pretend to ſay what Effect their Example might have had upon him, before he had engaged himſelf in the Aſſociation; but after he had, neither their Example, nor what Sir *Robert Fletcher* could have ſaid, would have prevented him from adhering to his Engagements; and that, during the Time he was at *Monghyr*, Sir *Robert Fletcher* dined with him once only.

William Patton, Enſign in the Firſt Regiment of Infantry, being duly ſworn, and queſtioned by Sir *Robert Fletcher*, depoſed, That if the public Officers of Sir *Robert Fletcher*'s Family had not entered into the Aſſociation, this Deponent would not have engaged in it; that in the Beginning of January, when the Officers firſt had a Meeting, the Reaſon given by the Officers why Captain *Goddard* did not join with the reſt was, that he *(Goddard)* thought he ſhould have been particularly conſulted; and as he was the oldeſt Captain, he expected the reſt of the Officers ſhould have met at his Tent; that Sir *Robert Fletcher* ſent for this Deponent about the 22d of April, and adviſed him to have no Concern in the Aſſociation; that Sir *Robert Fletcher* purpoſed to advance him £. 500, in order that he might pay the Penalty Bond, provided he would diſengage himſelf from the Aſſociation; but that he could not accept the Offer, as he conſidered himſelf as farther bound; that when the Officers were carrying on the Scheme of Reſignation, they uſed much Precaution to keep it from the Knowledge of Sir *Robert Fletcher*; that towards the End of April, when the Officers firſt knew their Proceedings had come to the Knowledge of Sir *Robert Fletcher*, they ſeemed afraid of being ſent down to *Calcutta*, and expreſſed great Reſentment againſt the Informer; that on the 14th of May, when the Officers were deliberating upon Sir *Robert Fletcher*'s Letter, requeſting they would ſtay till the Arrival of Lord *Clive*,

this

this Deponent heard Captain *Goddard* ſay, that, though all the Officers ſhould agree to ſtay, he would go away alone; and that when Sir *Robert Fletcher* adviſed him againſt reſigning, he (Sir *Robert*) told him, that as he enjoyed a double Allowance, as a Sepoy Officer, he would, by quitting the Service, ſo far incur the Diſpleaſure of the Governor and Council, as never to be admitted into the Service again; or Words to that Effect.

Allen M'Pherſon, Lieutenant in the Firſt Regiment of Infantry on the *Bengal* Eſtabliſhment, being duly ſworn, and queſtioned by Sir *Robert Fletcher*, depoſed, That the Officers ſeemed determined to have the Batta reſtored, or quit the Service; that he thinks, if the public Officers of Sir *Robert Fletcher*'s Family had not entered into the Aſſociation, he ſhould not have engaged in it; that Sir *Robert Fletcher* ſent to this Deponent, between the 20th and 25th of April, and adviſed him to have no Concern in the Aſſociation; and that Sir *Robert* ſent for him again in May, and adviſed him by no Means to ſuffer this Deponent's Brother to leave the Brigade, and at the ſame Time offered to advance him Money to pay the £.500 Penalty which he would be liable to incur by retracting.

John Shrimpton, Lieutenant in the Firſt Regiment of Infantry on the *Bengal* Eſtabliſhment, being duly ſworn, and queſtioned by Sir *Robert Fletcher*, depoſed, That about the 20th or 25th of April, Sir *Robert Fletcher* ſent for this Deponent, and aſſured him, that it was his (Sir *Robert*'s) Opinion, Lord *Clive* would never give way to the Combination of the Officers; and that, to the beſt of his Knowledge, he told Sir *Robert Fletcher*, that he could not retract at that Time; and that in the Beginning of May Sir *Robert Fletcher* offered to advance this Deponent Money to pay the £.500 Penalty, which he was liable to incur by retracting.

Captain *Frederick Thomas Smith*, being re-called into Court, and the Queſtions being put to him by Sir *Robert Fletcher*, depoſed, That, during the Time he was at *Monghyr* (between the 11th and 17th of May 1766) Sir *Robert Fletcher*'s Conduct, in regard to his preventing and quelling Diſturbances amongſt the Officers and Soldiers, was, in every reſpect, becoming the Character of a good Officer; that Sir *Robert Fletcher* ſent this Deponent with poſitive Orders to turn Captain *Goddard* out of the Fort at *Monghyr*; and that on the 14th of May, about Dinner Time, Sir *Robert Fletcher* ſhewed Captain *Goddard* Lord *Clive*'s Letter, requeſting the Officers to ſtay 'till his Lordſhip's Arrival at *Monghyr*.

Moſes Crawford, late Surgeon's Aſſiſtant, now Enſign in the Firſt Regiment of Infantry on the *Bengal* Eſtabliſhment, being duly ſworn, and queſtioned by Sir *Robert Fletcher*, depoſed, That Sir *Robert* ſent for this Deponent twice, and made uſe of ſeveral Arguments with him to accept a Commiſſion, which at laſt induced him to enter into the Army; and that Sir *Robert Fletcher* appointed Two Serjeants to act as Officers at the ſame Time.

Philip Muſkard, Lieutenant Fireworker in the Firſt Company of Artillery, being ſworn, and the Queſtions put to him by Sir *Robert Fletcher*, depoſed, That Sir *Robert Fletcher* ſent for this Deponent on the 14th of May, at which Time he was a Conductor of Artillery; and alſo ſent for Mr. *Reſtfield*, another Conductor, and offered to appoint them to act as Officers.

James Crautford, Lieutenant in the Fourth Battalion of Sepoys, being ſworn, depoſed, That on the 13th of May he received Orders from Sir *Robert Fletcher*, dated the 10th or 11th of May, to join the Brigade with all poſſible Expedition; and that he began his March on the 13th (May) in conſequence of Orders from Lord *Clive*, dated the 9th of May; that he arrived at *Monghyr*, which is between 50 and 60 Cos diſtant from his Poſt, on the 17th; and that, upon his Arrival, Sir *Robert Fletcher* uſed many Arguments with him to continue in the Service.

George Brown, Lieutenant in the Firſt Regiment of Infantry, being ſworn, depoſed, That on the 1ſt of May he was ſtationed at *Tarrapore*, and that he received Orders from Sir *Robert Fletcher* for recalling him to *Monghyr*; that he arrived there on the 16th or 17th of May, and that upon his Arrival Sir *Robert Fletcher* uſed many Arguments with him to remain in the Service.

Alexander Hardy, late Enſign in the Firſt, now of the Second Regiment of Infantry on the *Bengal* Eſtabliſhment, being ſworn, and queſtioned by Sir *Robert Fletcher*, depoſed, That he copied a Letter for Captain *Goddard*, addreſſed to the Officers of the Third Brigade; and that Captain *Goddard* enjoined him to conceal the Contents of it from every one, particularly from the Colonel; and being aſked, Who did he ſuppoſe Captain *Goddard* meant by the Colonel? he replied, Lieutenant Colonel Sir *Robert Fletcher*.

Thomas Carnegie, Surgeon to the *Patna* Factory, being ſworn, and the Queſtions put to him by Sir *Robert Fletcher*, depoſed, That about the latter End of January, to the beſt of his Remembrance, he heard it publicly talked of at *Calcutta*, that the Officers intended to reſign and ſend down their Commiſſions.

Philip Daniel, Serjeant in Lieutenant Colonel Sir *Robert Fletcher*'s Company in the Firſt Regiment of Infantry, on the *Bengal* Eſtabliſhment, being ſworn, and queſtioned by Sir *Robert Fletcher*, depoſed, That on the 14th of May he obſerved a great Part of the Regiment got under Arms, in a tumultuous, mutinous Manner, and ſoon after, Sir *Robert Fletcher* appeared on the Parade, and demanded the Reaſon of their unſoldierlike Behaviour: He told them, that it was his Deſire they ſhould return to their Barracks; and aſſured them, that if every Officer of the Brigade ſhould leave them, he would ſtay with them; upon which the Regiment did return to their Barracks: The Deponent further ſaid, he has heard a good many of the Regiment, he believes the major Part of them, ſay, that if it was not for the particular Regard they had for the Colonel, they would, every Man, have gone away with the Officers; and that on the 14th of May Two Volunteers, Meſſrs. *Haldam* and *Skinner*, were appointed to act as Officers.

The Sum of theſe Evidences is, That Sir *Robert Fletcher* had frequently complained of the Irregularities of many of the Officers, and their Inattention to their Duty—that he wiſhed to get rid of ſome of them, in order to eſtabliſh a proper Diſcipline;—that, before the Time of his dining with Captain *Goddard*, in January, he adviſed his Major of Brigade (Captain *Bevan*) not to be concerned in the Reſignation; and in April following, expreſſed his Surprize, that an Aſſociation was formed; his Expectation being, that the Officers would each deliver in his own Commiſſion, and not reſign in a Body—that upon Captain *Goddard*'s aſking him, What he would do, if all the Officers of the Brigade were to leave him? he replied, That would not be a good Scheme—that they had better give in their Commiſſions to him, and ſerve as Volunteers till the Pleaſure of the Governor and Council ſhould be known——and that, if they reſigned before the Ships ſailed for Europe, it was probable they would carry their Point—that he uſed Arguments with ſeveral of his Officers, to diſſuade them from reſigning—that, in order to prevail upon Meſſrs. *Patton*, *M'Pherſon*, and *Shrimpton*, to continue in the Service, and to indemnify them for relinquiſhing the Aſſociation, he offered to advance to each of them the £.500 which they were ſeverally liable to pay for retracting—that on the 3d May he wrote a ſtrong Letter to his Brother on the Coaſt, conjuring him to counteract the Efforts making by the *Bengal* Officers, to prevent thoſe of *Madraſs* from coming to ſupply their Places—that upon the 14th May, in conſequence of a Letter from Lord *Clive*, he deſired the Officers to do Duty till next Day, when his Lordſhip would arrive—and that, when the European Regiment (the 14th May) got under Arms in a tumultuous Manner, he exerted himſelf

Appendix, No. 1.

Narrative of the Detection of the Officers of the Army in Bengal, in the Year 1766.

himself to preserve Discipline and prevent a Mutiny.

Sir *Robert Fletcher* having acquainted the Court, That he had no more Evidences to call upon, the Judge Advocate replied, "That most of the Points which had "been endeavoured to be proved against Sir *Robert* "*Fletcher* remaining uncontroverted, he did not trouble "the Court with the Examination of any Evidences in "Reply. He only begged Leave to observe, That "it appeared to the Court, upon the joint Evidence of "Captain *Goddard*, Captain *Roper*, Captain *Bevan*, "Mr. *Dunbar*, and other Evidences, that a Scheme "of Resignation of Commissions came to the Know-"ledge of Sir *Robert Fletcher* in the Month of January "last, and that Sir *Robert Fletcher* had not made it "appear to the Court, that he, at that or any other "Period of Time, made Lord *Clive*, or General *Carnac*, "or the Governor and Council, acquainted therewith." Upon which, Sir *Robert Fletcher* made the following Observation:

"As I was not charged, in the Course of the Evi-"dence against me, with neglecting to give due Infor-"mation to Lord *Clive*, &c. in January last, I did not "think it at all necessary to trouble the Court on that "Head. In answer to the first Part of the Judge "Advocate's Observation, I must remark, that no "Scheme of Resignation came to my Knowledge in "January last; nor was any Scheme formed. Mr. "*Dunbar* did mention something to me of a Meeting "of the Officers in January last; but at that Meeting "not a Word of Resignation was mentioned, nor any "Scheme whatever proposed. In this State of Uncer-"tainty did Things continue until a Day or two after "I dined with Captain *Goddard*, when I was assured that "the Officers had determined to address the Governor "and Council, and it was my Wishes that so disagreea-"ble a Subject should go from themselves, rather than "from me, to his Lordship: As a Proof of which, I "advised their sending their Address immediately (and "not through me) to the General. The General's "Answer was in the like Manner addressed to them. "Had the Talk of a general Resignation been confined "to *Monghyr*, I should certainly have written to his "Lordship as soon as I heard of it; but at that very "Time, the Subject was publicly spoken of every where "else; and, as I was then well informed, particularly "in *Calcutta*, and could not possibly escape his Lord-"ship's Ears. I thought it therefore much better for "me to remain quiet, and keep in their Confidence till "they had come to some Determination, than prema-"turely to trouble his Lordship with Rumours which I "knew were public, and for which I imagined I should "not have been thanked, particularly as I had but a "short Time before got a severe Reprimand from the "Committee, for writing on the Subject of the Batta "of the Commanding Officers of the Brigades; and, "as a farther Proof of the Justness of that Opinion, I "shall observe to the Court, that, when his Lordship "was at *Chuprah*, I mentioned, in one of my Letters to "him, that the Officers of the Regiment complained "again of the Insufficiency of their Allowance, for "which I got another Reprimand, and was told, that "he was surprized at my mentioning a Subject which I "knew the Board was determined to discourage. It "was not till very near the Time of my dining with "Captain *Goddard* that I gave over Hopes of dissuading "my own Family, by which I should have brought the "whole to nothing; and it was my Resolution to have "given Lord *Clive* an Account of that Day's Conver-"sation immediately, had I not found, that, instead of "adopting the Scheme which I proposed, they had de-"termined to address the Board. About the 24th of "April I informed his Lordship, That the Officers had "three Months before talked of resigning, if their "Batta was not restored; and his Lordship at that "Time entirely approved of my Conduct. In like "Manner, when the Officers Determination to resign "came to my Knowledge, about the 20th of April, I "first of all tried my Endeavours to break it off myself, "by persuading all, over whom I had the least Influ-"ence, not to persist in it; till, finding I could not "succeed, and being assured, by the additional Infor-"mation which I received the 24th or 25th, that they "would certainly put their Scheme in Execution, I "then gave immediate Notice to his Lordship. I must "remark, that in one of my Letters to his Lordship, "before his Arrival at *Monghyr*, about the 12th or "13th of May, I did inform him, that I had once pre-"tended to enter into some of their intended Measures, "in order to gain their Confidence, and mentioned it "again to him at *Monghyr*. I farther beg Leave to "inform the Court, that Lord *Clive* found it needless "to answer my Letter of the 12th or 13th of May, be-"cause his Lordship expected to be in *Monghyr* himself "the next Day. On the 15th, when his Lordship "arrived, I, among other Remarks, repeated to his "Lordship what I mentioned in that Letter, and his "Lordship expressed himself entirely satisfied with my "Conduct."

The Court then enquired of Lieutenant Colonel Sir *Robert Fletcher*, if he could produce any Proofs of Lord *Clive*'s having expressed himself entirely satisfied with his Conduct; to which Sir *Robert Fletcher* replied, No, he could not, as it was a private Conversation between Lord *Clive* and him; and this did not occur to Sir *Robert Fletcher*, until the President asked him if Lord *Clive* answered his Letter of the 12th or 13th of May.

Sir *Robert Fletcher* then begged Leave to lay before the Court an Extract from his letter to Lord *Clive**, dated the 25th of April, together with his Lordship's Answer †, and desired that the Court would admit of their being entered upon the Face of the Proceedings; which, being agreed to, they were entered accordingly.

It has not in the course of our Narrative appeared, nor have we seen it on the Trial attempted to be proved, that Sir *Robert Fletcher* gave any Information to his Colonel, or to the Commander in Chief (previous to his Letter to Lord *Clive*, dated the 25th of April) that the Officers had entered into a general Combination to resign their Commissions; and even that Letter was not written till Colonel Sir *Robert Barker* had taken the Alarm, as appears by his Letter to Sir *Robert Fletcher* of the 21st (Appendix, No. 5.)

Sir *Robert Fletcher*, in his Letter of the 14th of May, tells Lord *Clive*, that, so long ago as January, he heard, "The whole were to form a Plan of quitting the "Brigades without giving any Warning." This surely was a Combination of a very alarming Nature, and the Intelligence ought to have been communicated to the Governor; but Sir *Robert* did not communicate it even to his Colonel. In the Month of June, when he finds that Reports are circulating to his Prejudice, he endeavours, by his Letter to Lord *Clive*, dated the 22d, to invalidate those Reports; and, amongst other Arguments, in Vindication of his Conduct, advances the following: "As for the Combination itself, it was near "the End of April, before I knew any Thing of it." How are these palpable Contradictions to be reconciled? Let us look into his Trial; let us read his Defence; there we find them multiplied: For when the Judge Advocate observed to the Court, that upon the joint Evidence of Captain *Goddard*, Captain *Roper*, Captain *Bevan*, Mr. *Dunbar*, and others, that a Scheme of Resignation of Commissions came to the Knowledge of Sir *Robert Fletcher* in the Month of January, and that Sir *Robert Fletcher* had not made it appear to the Court, that he, at that or any other Period of Time, made Lord *Clive*, General *Carnac*, or the Governor and Council, acquainted therewith, Sir *Robert Fletcher* replied, "I must remark, that no Scheme of Resignation

* See Appendix, N° 4.

† Ditto, N° 7.

"came

" came to my Knowledge in January laſt, nor was any " Scheme then formed. Mr. *Dunbar* did mention ſome- " thing to me of a Meeting of the Officers in January " laſt; but at that Meeting not a Word of Reſignation " was mentioned, nor any Scheme whatever propoſed." The moſt favourable Interpretation that can be put upon theſe Contradictions is very equivocal; viz. That he heard in January, the Whole were to form a Plan of quitting the Brigades, without giving any Warning; but that he did not hear the Plan was actually formed in January; and farther, that no Scheme of Reſignation came to his Knowledge, although the Intention to form a Plan of quitting the Brigades, without giving any Warning, did come to his Knowledge.—To reconcile this ſeeming Contradiction, we muſt ſuppoſe Sir *Robert Fletcher* means to ſet up a Diſtinction between a Scheme of Reſignation, and a Scheme of Deſertion; the former he did not hear of, the latter he did. But Mr. *Dunbar*, his own Aid de Camp, has poſitively ſworn, " That in the Month of January, a Converſation " did paſs between Sir *Robert Fletcher* and him, upon " the Subject of a general Reſignation;" and his Major of Brigade, Captain *Bevan*, has poſitively ſworn, " That " about the latter End of December, or Beginning of " January, Sir *Robert Fletcher* came into his Room (he " then keeping his Bed) and told him that he heard the " Officers intended to reſign their Commiſſions, on " Account of the Batta being reduced."

That a general Reſignation of the Officers of the Firſt Brigade was the Subject of Converſation, at Captain *Goddard*'s Table, in January; that Sir *Robert Fletcher* diſcourſed with them upon the Subject, and propoſed to them a Scheme for conducting it, has been proved by the Depoſitions of the whole Company: Sir *Robert* himſelf acknowledges as much, and likewiſe that he knew of the Intention of the Officers, even before that Day. His Words are theſe: " It was not " till very near the Time of my dining with Captain " *Goddard* (the latter End of December or Beginning " of January) that I gave over Hopes of diſſuading my " own Family, by which I ſhould have brought the " Whole to nothing; and it was my Reſolution to have " given Lord *Clive* an Account of that Day's Conver- " ſation immediately, had not I found, that, inſtead of " adopting the Scheme I propoſed, they determined to " addreſs the Board." His Aid de Camp has farther ſworn, " That, to the beſt of his Recollection, he ac- " quainted Sir *Robert Fletcher*, between the 18th and " 20th of April, that the Officers had received favour- " able Accounts from the other Brigades;" and doubts not that he alſo acquainted Sir *Robert Fletcher*, between the 18th and 20th of April, " That the Officers re- " ceived Letters from the other Brigades, and alſo " wrote Letters to them, upon the Subject of the Re- " ſignation."

" Sir *Robert Fletcher* himſelf acknowledges, that the " Officers Determination to reſign came to his Know- " ledge about the 20th of April, and that after the 20th " it began to be reported, that the Officers of the Second " Brigade had engaged in a like Aſſociation; but that " he does not recollect any thing certain of them till the " 24th or 25th, when talking with a Gentleman, who " had joined with the reſt, and pretending to be ac- " quainted with every thing before, he learnt from him, " that and many other Circumſtances; particularly, that " the Firſt of May was fixed upon for reſigning, and " that the Officers had ſome Thoughts of ſerving as " Volunteers till the Pleaſure of the Governor and " Council ſhould be known."

Why did he not immediately communicate all this Intelligence to his Superiors, to whom it certainly was his Duty to communicate every the moſt minute Circumſtance that came to his Knowledge relating to ſuch a dangerous Combination? He could not but judge it to be particularly requiſite that Lord *Clive* and Colonel *Smith* ſhould be made acquainted, as early as poſſible, with the Intention of the Officers of the Second Brigade, whoſe Reſignation was likely to be attended with the moſt fatal Conſequences, as they were upon actual Service, and at the Diſtance of Eight hundred Miles from the Preſidency. But he did not divulge the Intentions of the Brigade under his own Command at *Monghyr*, till the 25th of April (Six Days only before the Day fixed upon for the Reſignation) when he wrote to Lord *Clive*, mentioning the intended Reſignation of the Officers of the Firſt Brigade as a Meaſure which ſeemed likely to take place, and which had juſt then only come to his Knowledge; and even that Letter was not written till after he had received Sir *Robert Barker*'s of the 21ſt, by which he found the Plot was prematurely diſcovered at *Patna*, and would of courſe be immediately communicated by others, if not by him. It is alſo to be obſerved, that Lord *Clive* did not receive any Letter from Sir *Robert Fletcher* between that of the 25th April, which gave the firſt Intimation of the Affair, and that of the 1ſt of May, which informed his Lordſhip that Sir *Robert Fletcher* had actually accepted the Commiſſions of the Officers of the Firſt Brigade.

The Concealment, however (though that alone by the Fourth Article of the Second Section of the Articles of War is a Capital Offence) is the lighteſt Part of the Charge againſt Sir *Robert Fletcher*; the Excitement of Sedition, or Mutiny, is the principal Point; and we ſhall here collect the Proofs, impartially, from his own Words, and from the Facts which ſtand upon the Proceedings of the General Court Martial.

Captain *Goddard* has poſitively ſworn, That in a Company, conſiſting of Sir *Robert Fletcher*, Captains *Roper* and *Parker*, Lieutenants *Watts*, *Dunbar*, *Bevan*, and *Francis*, and Mr. *Baget*, the Surgeon, who dined with him in December 1765, or in January 1766, the Reduction of the Batta being the Subject of Converſation, Sir *Robert Fletcher* ſaid, That he thought the Memorials which had been preſented would have no Effect, although the Orders of the Company on that Head were not poſitive: That he then declared, there was one Method to recover it, and that was by a general Reſignation, which could not fail of Succeſs, as the Diſſention of the Civil, joined to that of the Military, would carry every thing: That the Diſcourſe then turning upon the Method of reſigning, Sir *Robert Fletcher* ſaid, " Send me your Commiſſions, and I will receive them;" and adviſed the Scheme ſhould be put into Execution before the next Ships ſailed for *England*; as their carrying Home Accounts of the Batta being reduced would ſtrengthen Lord *Clive*'s Intereſt ſo much, that it would be in vain to attempt the Recovery of it hereafter; and intimated at parting, that it might be prejudicial to him to have that Converſation repeated: That Sir *Robert Fletcher* afterwards, in private, pointed out to him the Readineſs of Mr. *Bevan*'s (the Brigade Major) joining in the Reſignation: That theſe Arguments of Sir *Robert Fletcher*, added to a Suſpicion that had been entertained of his wanting to get a Majority by the Reſignation of others, induced him to enter into the Combination, to which he had before been averſe: And that Sir *Robert Fletcher* had, publicly at Table that Day, expreſſed his Surprize that Captain *Goddard* had not joined in the Combination, as he thought an Officer of his Spirit ſhould have been the firſt to have engaged in it, or Words to that Effect.

Captain *Roper* has confirmed the greateſt Part of Captain *Goddard*'s Evidence: He has ſworn, That Sir *Robert Fletcher*, in that Converſation, gave it as his Opinion, that the Memorials to the Board would prove ineffectual; that, the Reſignation being mentioned, he ſaid that was the only Method; and that the preſent Diſſentions amongſt the Civilians in *Calcutta* would greatly favour ſuch a Meaſure, or Words to that Effect: That he would accept of the Commiſſions; and that whatever was to be done, ought to be finiſhed before the Ships ſailed.

Appendix, No. 1.

Narrative of the Defection of the Officers in the Army in Bengal, in the Year 1766.

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Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

Mr. *Watts* ſwears, That at the Time above-mentioned, the Converſation turning upon the Reduction of the Batta, Remonſtrances and a general Reſignation were talked of to remove it; when Sir *Robert Fletcher* gave it as his Opinion, that if a general Reſignation ſhould take place, the Batta would be reſtored; and propoſed, that the Commiſſions ſhould be delivered up at the Commencement of a Month; that the Officers ſhould receive no Pay, but ſerve as Volunteers till the Determination of the Governor and Council ſhould be known; and that upon thoſe Conditions he would accept of the Commiſſions. Mr. *Watts* farther depoſes, That he heard Sir *Robert Fletcher* mention the Departure of the Europe Ships, and that he heard the Word Diſſention mentioned, though he does not recollect what was ſaid upon thoſe Subjects: That upon the Strength of what Captain *Goddard* has told him, he might have declared that Captain *Goddard* was influenced by Sir *Robert Fletcher* to reſign his Commiſſion.

Mr. *Francis* ſwears, That in the Courſe of that Day's Converſation, Sir *Robert Fletcher* aſked Captain *Goddard* what he was afraid of? and told him there was a Method of getting the Batta again: That Captain *Goddard* ſaid he did not know how: That Sir *Robert Fletcher* again ſaid, there was a Method, but it was not his Place to point it out: That a little Time after Sir *Robert Fletcher* propoſed that the Officers ſhould all reſign their Commiſſions, and ſerve as Volunteers till an Anſwer ſhould come from the Board; that he would be bound to get the Intereſt of the Four *Madraſs* Counſellors for the Officers; and added, that as it was well known Lord *Clive* was no Friend of his, he hoped that Diſcourſe would go no farther.

Such are the Proofs that Sir *Robert Fletcher* propoſed the Scheme of a general Reſignation, and inſpired the Officers with Hopes that it could not fail of Succeſs.

For the ſake of Candour much Time has been employed in ſumming up the Evidences of Facts, which we no where find contradicted.—Had they not been here produced in the very Expreſſions of the ſeveral Witneſſes, it might perhaps have been ſaid, that the ſame Facts may be variouſly ſtated, and that they were here repreſented in the moſt unfavourable Manner. No Suſpicion, therefore, of Partiality can hitherto have ariſen; and as we are now to aſſert that Sir *Robert Fletcher* himſelf has confeſſed, in his Defence, That he adviſed the very Plan of general Reſignation which was afterwards carried into Execution, and encouraged the Officers to adopt it, we ſhall beg leave to repeat his own Words, which are ſo clear and ſtrong, that the Proof might have reſted upon them alone, without the Depoſition of a ſingle Witneſs. "After Dinner," ſays he, "Captain *Goddard* ſuddenly addreſſed himſelf "to me in the following Words, or Words to the "ſame Purpoſe: What would you do, if we were to "leave you alone with the Brigade? I anſwered, that "I did not think that would be a good Scheme; that "however there was a Method for the Recovery of the "Batta; but it was not my Buſineſs to point it out. "Enquiry then being made of me what that Method "was, I adviſed that they ſhould ſend in their Com-"miſſions to me, at the Beginning of a Month, and "ſerve as Volunteers, without Pay, till the Deter-"mination of the Governor ſhould be known. Cap-"tain *Parker* here interrupted me, by calling out to "Captain *Goddard*, that he ſmelt a Majority; upon "which he ſeemed much offended, and replied, That "his not being conſulted, as oldeſt Officer in the Bri-"gade, was rather ſlighting him. I then told Captain "*Goddard*, that I thought there was nothing to fear, "and that the Officers would probably carry their "Point, if they acted prudently, and finiſhed their Bu-"ſineſs before the Sailing of the Europe Ships. I af-"terwards mentioned ſome other Reaſons (but what I "do not recollect) why it appeared likely that the Batta "might be reſtored, if the Officers conſented to ſerve as "Volunteers; and I told them, That upon that Condi-"tion I would accept of their Commiſſions. This, to "the beſt of my Recollection, is an exact Account of "the Converſation which then paſſed; and when the "Company broke up, I deſired that what I had there "ſaid might go no farther; to which I think Captain "*Goddard* promiſed upon his Honour it ſhould not."

After this, it is ſurely unneceſſary to add another Word in Proof of the Allegation. It may not be improper, however, to take Notice of ſome Circumſtances, which Sir *Robert Fletcher* ſeems to think ſhould extenuate the Weight of the Charge.

Towards the Cloſe of his Defence, he aſſerts, that about the 24th of April he informed Lord *Clive*, "the "Officers had, Three Months before, talked of reſign-"ing if their Batta was not reſtored," and that Lord *Clive* at that Time entirely approved of his Conduct. By the Information here ſpoken of, we can underſtand no other than the Copy of his Letter to Sir *Robert Barker*, dated the 24th April*, which Sir *Robert Fletcher* encloſed to Lord *Clive* in his Letter of the 25th †, and by the Approbation muſt be underſtood Lord *Clive*'s Anſwer of the 28th ‡.

In the Letter to Sir *Robert Barker* he ſays, "It is near "Three Months, ſince the Officers talked of not ſerving "unleſs their Batta was reſtored: Soon after a Remon-"ſtrance was written to the Board, and I imagined the "Anſwer ſent them through me had entirely put a Stop "to any farther Proceedings." This is what, in the Cloſe of his Defence, he would eſtabliſh as a full Information, to Lord *Clive*, of his Conduct.

With regard to the Approbation, which he mentions to have received from Lord *Clive*, let us enquire whence that Approbation aroſe, and how it was expreſſed.

Sir *Robert Fletcher*, in his Letter of the 25th of April, informs Lord *Clive*, that Lieutenant *Bevan*, who alone was clear of the Scrape, had acted by his (Sir *Robert Fletcher*'s) Advice, and had in conſequence ſtood ſingle againſt the Torrent; that the Officers intended to ſhew ſome Reſentment againſt Mr. *Bevan* upon this Occaſion, but that he (Sir *Robert Fletcher*) was uſing his Influence to prevent it; and adds in the Poſtſcript (which he has omitted in his Defence) "that in caſe the Officers "ſhould not continue to ſerve, he would appoint the "Cadets, and the beſt of the Serjeants, to act as Enſigns "until he heard from Lord *Clive*." This then, we find, is the Conduct of Sir *Robert Fletcher*, in the Month of April, which Lord *Clive*, in his Anſwer the 28th, was pleaſed to approve. The Words are theſe, "Your "Conduct, with reſpect to the Combination entering "into by the Officers of the Brigade under your Com-"mand, is highly commendable, and you have my ſin-"cere Thanks on the Occaſion." From hence Sir *Robert Fletcher* would inſinuate, that Lord *Clive* approved of his January Conduct, though it is evident that his Lordſhip was not acquainted with any Part of it till the 14th of May.

He farther informs the Court, that, on Lord *Clive*'s Arrival at *Monghyr*, he reſumed the Subject of his Letter of the 14th of May ‖; to which Lord *Clive*, having received it only the Evening before on the Road, had not written an Anſwer; that he then mentioned his having once pretended to enter into ſome of the intended Meaſures of the Officers, in order to gain their Confidence; and that Lord *Clive* at that Time expreſſed himſelf entirely ſatisfied with his Conduct. Since Sir *Robert Fletcher* ſeems to lay great Streſs upon this Circumſtance, Candour requires that it ſhould be allowed its fulleſt Force, eſpecially as the Converſation paſſed between Lord *Clive* and him in private, and therefore admits of no Proof. But how far will this Sort of Vindication go? Lord *Clive*, to Sir *Robert Fletcher*, thought proper to expreſs

* Appendix, N° 6. † Appendix, N° 4. ‡ Appendix, N° 7. ‖ Appendix, N° 42.

expreſs himſelf ſatisfied. Can any Man, however, imagine that Lord *Clive* was really ſatisfied? Was not Lord *Clive*, on the Morning of his Arrival, informed by Captains *Smith* and *Pearſon*, that Captain *Goddard* and others accuſed their Lieutenant Colonel of having been the principal Inſtigator of the Defection, and that they were deſirous of an Opportunity to prove the Truth of their Allegation? After ſuch Intelligence, which at the ſame Time that it threw a new and great Light upon Sir *Robert Fletcher*'s own Confeſſion, did not develope the Myſtery, is it poſſible that Lord *Clive* could have been ſatisfied with Sir *Robert Fletcher*'s Conduct? No; but the Situation of public Affairs was to be conſidered: The Times would not then allow of any Appearance of Diſſatisfaction or Miſtruſt, much leſs would they allow of a more particular or public Enquiry: The Soldiers of the European Regiment were ſtrongly attached to Sir *Robert Fletcher*, and they had already ſhewn a Diſpoſition to Mutiny, provided he would have headed them: A very ſmall Proportion of Officers could yet be ſpared for the common Duties of the Garriſon; Colonel *Smith*, and Sir *Robert Barker*, it was well known, ſtood in need of Officers, and it was indiſpenſably neceſſary that as many as the Condition of the Firſt Brigade would admit of ſhould be puſhed forward without Delay to their Aſſiſtance. Beſides, excluſive of theſe Conſiderations, Lord *Clive* was tender of giving too eaſy Credit to Aſſertions, which might poſſibly have been dictated by the Malice and Reſentment of Men grown deſperate by Diſappointment, and who were perhaps in Hopes of vindicating their own Behaviour by arraigning, at the Expence of Truth, the Behaviour of their Commanding Officer. For theſe Reaſons he determined to look upon the Allegation merely as a Matter of private Information; to paſs over, for the preſent, the Inconſiſtencies that appeared in Sir *Robert Fletcher*'s Letters; to wait a more proper Seaſon for comparing them with his Conduct; and to leave him in the chearful Performance of his Duty, in this Time of Military Confuſion, when no other Officer of his Rank could be had to take Charge of the Brigade, and when only One Captain and Three Subalterns (Two of whom had been made from Serjeants) could be ſpared to keep up the bare Appearance of a Corps. This was the true State of the Caſe, as it then ſtood; and that theſe were then the Sentiments of Lord *Clive*, can be vouched by every Man who had the Honour to enjoy his Lordſhip's Confidence.

The Proof of the Facts, alledged againſt Sir *Robert Fletcher*, reſts upon the Depoſitions we have ſeen made by the Witneſſes, and alſo upon his own Words in his Defence, which require no farther Comment.

It remains only to obſerve, that Sir *Robert Fletcher*, doubtful of the Strength of his Reaſoning, recurs finally to the Arguments made uſe of by Lieutenant *Vertue*: "Can Officers," ſays he, "in the Company's Service, not "bound by any Contract, legally reſign their Commiſ"ſions, without the Conſent of the Governor and "Council; or are they guilty of Mutiny in doing it? "If they are not, Can a Perſon be guilty of Mutiny in "only adviſing them to do it?"

The Firſt of theſe Queſtions has already been anſwered by the Sentence paſſed upon Lieutenant *Vertue*; and the Second is ſufficiently anſwered, by the following:

Copy of the Sentence paſſed by the General Court Martial upon Lieutenant Colonel Sir *Robert Fletcher*; viz.

"The Preſident and Members, having taken into "mature Conſideration the whole Evidence for and "againſt the Priſoner, Lieutenant Colonel Sir *Robert* "*Fletcher*, together with his Defence, are of Opinion, "that he is guilty of Mutiny, the Crime laid to his "Charge, by a Breach of the Third and Fourth Ar"ticles of the Second Section of the Articles of War; "the Priſoner having excited Sedition, and after coming "to the Knowledge of a Mutiny, having delayed to give "Information thereof to his Commanding Officer: The "Court do therefore adjudge him, and he is hereby ad"judged, to be caſhiered."

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Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

APPENDIX.

N° 1 A.

N° 1. A.

Extract from the Company's General Letter to *Bengal*, dated 1ſt June 1764, per *Lapwing*.

Par. 39. We gave you our Sentiments ſo fully upon the exorbitant Military Expences at your Preſidency, in our Letter of the 9th March 1763, that we have now only moſt poſitively to enforce the Orders therein given, for your taking every Opportunity to reduce them within the moſt frugal Bounds the general Good of the Service will admit of. But with reſpect to the Double Batta, however, we as poſitively order, that immediately upon the Receipt hereof, Half of it be ſtruck off; that is to ſay, all our Military are to have Single Batta only, in the ſame Manner as is allowed at our Preſidency of *Fort St. George*; and even this Single Batta, we moſt earneſtly recommend it to you to reduce, whenever Circumſtances will admit of it.

N° 1 B.

N° 1. B.

Copy of the Bond executed by the Officers.—Tranſmitted to Lord *Clive* by Sir *Robert Fletcher*.

Whereas we the underwritten have entered into an Agreement to reſign our Commiſſions in the honourable Company's Service, and not to reſume them unleſs the Batta of the Troops is again reſtored to what it was in July and Auguſt 1763.—Be it known unto all Men, That we hereby bind and oblige ourſelves, ſeverally, not to accept of any Commiſſion in the Service of the honourable Company whatever, either through Fear, Compulſion, or Choice, unleſs the aforeſaid Batta is reſtored; under the Penalty of £. 500 Sterling Money of *England*, recoverable in any of His Majeſty's Courts of Juſtice, by the Majority, or any Five, of the Subſcribers to this Bond. If the Batta is reſtored to the above-mentioned Standard, then this Obligation to be void, and of no Effect, otherwiſe to remain in full Force and Virtue. In witneſs, &c. Signed, ſealed, and delivered, where no ſtamped Paper is procurable.

N° 1 C.

N° 1 C.

Remonſtrance from the Officers of the Third Brigade, addreſſed to Lord *Clive*, and the Council of *Fort William*.

My Lord and Gentlemen,

Induced to believe, by your great Zeal for the Intereſt of the honourable *Eaſt India* Company, that you will not think unworthy your Notice the Sufferings of thoſe that ſerve them, and wiſh for new Opportunities to advance their Power; we take the Liberty, in few Lines as poſſible, leſt we might miſapply your valuable Moments, to ſpeak with Truth the Miſeries that either preſs, or threaten, us every where, in conſequence of the Orders of the 31ſt of December for the curtailing of Batta.

Without Neceſſaries, 'tis preſumed, it will not be ſaid we can ſubſiſt in *Indoſtan*; and all Commodities thence, notwithſtanding, as we are told, your kind Endeavours to the contrary, ſtill bring the uſual Prices at the Preſidency; and here, as formerly, Fifty, Sixty, and

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No. 1. C.

and upwards, to Two Hundred per Cent. more than at *Fort William*.

The Wages of Servants too remain unalterable. Nor is this all; but every Black Fellow has his peculiar Province, beyond which he cannot be brought to ſerve. Indeed, to an Officer nothing is new, except multiplied Diſtreſs.

If we fail here, my Lord and Gentlemen, to make ſufficiently apparent, how inadequate to the Support of an Officer is his preſent Allowance, we will be ready, at any Time, to lay before you an Eſtimate of Expences, which, we may venture to promiſe us, you will think eſſentially requiſite to the Support of Nature, and the Station he is honoured with; but 'twere becoming tedious, contrary to our Promiſe, if we detained you here with the Fatigues of an Officer in hot and rainy Weather; the Neceſſity of his having an Horſe or Palenquin, and the preſent Impoſſibility of his procuring either; therefore, waving this, we only beg leave, before we cloſe, juſt to mention *Madraſs* and *Bombay*, and the Cheapneſs of every Thing at thoſe Settlements; amazing indeed, if compared with the Prices of this; a Truth well known to all, the honourable Gentlemen we ſerve excepted; who, as from beſt Authority we have it, think inverſely of this Matter, believing that Cheapneſs of Neceſſaries is chiefly to be met with in *Bengal*. However, my Lord and Gentlemen, we cannot but believe you will undeceive them; and, ſecure of their Concurrence, from Arguments unanſwerable, will cancel the Orders before-mentioned of the 31ſt of December, which are already moſt ſeverely felt; and, if not countermanded, muſt quickly bring Poverty and Wretchedneſs on thoſe that are, with the greateſt Sincerity,

My Lord and Gentlemen, your moſt obedient, &c.

Captains.	Lieutenants.	Enſigns.
Jas Morgan,	*Robt Davidſon,*	*Wm Denman,*
J. Duffield,	*George Thomas,*	*Edwd Reid,*
James Thomas,	*Henry Williams,*	*J. Scott,*
Wm Nugent,	*Chas Scott,*	*Jas Home,*
Thos Roper,	*Robt Shand,*	*J. Brown,*
John Coker,	*Wm Maſon,*	*Ralph Middleton,*
Patrick Duff,	*John Grant,*	*Fran. Robertſon,*
John G. Robinſon,	*Thom. M Donald,*	*John Armſtrong,*
John Mair,	*John Dickſon,*	*George Rooke,*
	Thos Dundaſs,	*Henry Townley,*
	John Forbes,	*Alex. Skirwin,*
	Wm Farmer.	*Robt Stewart,*
		N. Davis,
		Chas Collins,
		Chas Ware,
		Thos Baillie,
		Francis Field,
		G. Goodyar,
		Thos Penning,
		P. Angerſtein.

N° 2.

Extract of a Letter from Lord *Clive* to *Harry Verelſt*, Eſquire, dated *Bianpore*, 22d April 1766.

" Laſt Night I received your Favour of the 19th " Inſtant, encloſing a very curious Compoſition, intituled " 'A Remonſtrance';—which, by the Names ſubſcribed, " muſt have come from the Officers of Sir *Robert Barker*'s Brigade. Since you have been ſo obliging as to " defer taking Notice of it, till you hear from me, I " ſhall take the liberty of ſuggeſting to you the Manner in which I think it ought to be treated by the " Board. Upon a Suppoſition that the Remonſtrance " was not ſent through the Commanding Officer, which " would have been the proper Channel, nor accompanied with a Letter to the Governor and Council, Mr. " *Alderſey*, as Secretary, ſhould be ordered to return it, " or a Copy of it, to Sir *Robert Barker*, informing him " of its having been ſent without Date, and without " any apparent Concurrence of the Commanding Officer; but that as it evidently came from his Brigade, " it is tranſmitted to him for his Information, the Board " not intending to take other Cognizance of a Paper ſo " irregularly brought before them.

" If, on the other hand, it ſhould have been ſent " through the proper Channel, I agree with you in " Opinion, that a ſimilar Anſwer to that lately given to " the Remonſtrance from the Firſt Brigade, would be as " good as any which can be deviſed. But I would propoſe, by way of Addition, that the Board ſhould " obſerve with Aſtoniſhment, that the Remonſtrance is " ſubſcribed by ſeveral Subalterns of the Sepoy Battalions, who have each (the Lieutenants I mean) an " extra Allowance of Two Rupees per Diem, which, " together with their Pay and Batta, might afford them " a very comfortable Subſiſtence; and that, if they " would compare their own Situation and Circumſtances " with thoſe of many Hundreds of gallant Men, who " have ſerved their King and Country, in Climates as " bad as this, and who are now ſtarving upon Forty " Pounds a Year, they would find little Reaſon to " deſcant upon the Hardſhips of their Lot."

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Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

N° 3.

TABLE ſhewing the Pay, Batta, and additional Allowances, to the different Ranks of Military Officers, ſerving on the *Bengal* Eſtabliſhment, in Rupees and in Pounds Sterling.

	Rank.	Pay per Month in *Sonaut* Rupees, which are 11 per Cent. better than Current.	Field Batta per Month in *Sonaut* Rupees.	Additional Allowance per Month in *Arcot* Rupees, 8 per Cent. better than Current.	Total per Month in Sterling at 2 s. 3 d. per Current Rupee.			Total per Annum in Sterling.		
					£.	s.	d. pts.	£.	s.	d. pts.
Sepoy Officers. Infantry.	Colonel	310 — —	775	1,240	286	3	3.14	3,433	19	1.68
	Lieutenant Colonel	248 — —	620	—	108	7	9.937	1,300	13	11.244
	Major	186 — —	465	—	81	5	10.453	975	10	5.436
	Captain	124 — —	186	—	38	4	2.671	464	10	8.052
	Capt. Lieutenant	62 — —	186	—	30	19	4.558	371	12	6.996
	Lieutenant	62 — —	124	—	23	4	6.41	278	14	4.92
	Enſign	50 — —	93	—	17	17	1.687	214	5	8.244
	Cadet	— — —	62	—	7	14	10.113	92	18	1.356
Sepoy Officers.	Captain	124 — —	186	—	38	14	2.671	464	10	8.052
	Lieutenant	62 — —	124	62	30	15	2.32	369	2	3.84
	Enſign	50 — —	93	50	23	18	7.687	287	3	8.244
Artillery.	Captain	148 — —	186	—	41	14	1.968	500	9	11.616
	Capt. Lieutenant	90 — —	186	—	34	9	3.703	413	11	8.436
	Firſt Lieutenant	70 — —	124	—	24	4	6.175	290	14	2.1
	Second Lieutenant	70 — —	124	—	24	4	6.175	290	14	2.1
	Lieut. Fireworker	60 — —	93	—	19	2	1.394	229	5	4.728
Cavalry.	Captain	185 — 3	186	—	46	6	7.324	555	19	3.888
	Capt. Lieutenant	146 6 3	186	—	41	10	1.734	498	1	3.808
	Firſt Lieutenant	112 10 6	124	—	29	11	0.562	354	12	6.744
	Second Lieutenant	99 13 7	124	—	27	19	0.726	334	4	8.712
	Cornet	99 13 7	93	—	24	3	0.667	289	16	8.004
Staff.	Quarter-maſter General	124 — —	186	—	38	14	2.671	464	10	8.052
	Judge Advocate General	124 — —	186	—	38	14	2.671	464	10	8.052
	Chaplain	124 — —	186	—	38	14	2.671	464	10	8.052
	Aid du Camp	124 — —	186	—	38	14	2.671	464	10	8.052
	Secretary	124 — —	186	—	38	14	2.671	464	10	8.052
	Field Engineer	124 — —	186	—	38	14	2.671	464	10	8.052
	Brigade Major	124 — —	186	—	38	14	2.671	464	10	8.052
	Surgeon	124 — —	186	—	38	14	2.671	464	10	8.052
	Surgeon Aſſiſtant	62 — —	124	—	23	4	6.41	278	14	4.92
	Adjutant	62 — —	124	—	23	4	6.41	278	14	4.92
	Quarter-maſter	62 — —	124	—	23	4	6.41	278	14	4.92
Staff compoſed from Civilians.	Commiſs[r] and Conduct[r]	50 — —	93	—	17	17	1.687	214	5	8.244
	Interpreter	124 — —	186	—	38	14	2.671	464	10	8.052
	Paymaſter	124 — —	186	—	38	14	2.671	464	10	8.052
	Deputy Paymaſter	62 — —	124	—	23	4	6.41	278	14	4.92
	Commiſſary of Muſters	124 — —	186	—	38	14	2.671	464	10	8.052
	Deputy D°	62 — —	124	—	23	4	6.41	278	14	4.92
	Commiſſary of Boats	124 — —	186	—	38	14	2.671	464	10	8.052
	Deputy D°	62 — —	124	—	23	4	6.41	278	14	4.92
Staff in Garriſon.	Town Major	124 — —	—	—	15	9	8.263	185	16	3.156
	Barrack-maſter	124 — —	—	—	15	9	8.263	185	16	3.156
	Town Adjutant	62 — —	—	—	7	14	10.113	92	18	1.356

N. B. The Batta of Officers in Cantonments is only Half of that enjoyed in the Field; the Batta, after croſſing the *Caramnaſſa*, is double the Field Batta.

In the Colonel's Abſence, the next Field Officer commanding the Regiment receives the additional Batta of the Rank above him, with Forty Rupees per Diem for his Table.

Every Staff Officer, excluſive of the Pay of the Rank he holds in the Army, receives the Pay and Batta of the Rank he holds on the Staff.

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N° 4.

Copy of Sir *Robert Fletcher*'s Letter to Lord *Clive*, dated *Monghyr*, 25th April 1766.

I have had the Honour to receive your Lordſhip's Letter of the 21ſt Inſtant. In my Addreſs of Yeſterday to General *Carnac*, I adviſed him of Captain *Du Carel*'s being now out of Danger.

The Scheme your Lordſhip mentions, I have heard of, for the Benefit of invalided Officers and Soldiers, and it is truly noble and laudable.

The Officers ſeem now reſolved on another Attempt for the Recovery of their Batta. Their Commiſſions, as I underſtand, are to be ſent me at the End of this Month, together with a Letter informing me that they will draw no Pay for the next, but will continue to ſerve until the Affair is finally determined for or againſt them. Mr. *Bevan*, who is ſtrongly connected with me in Friendſhip, is the only one of the Brigade who is clear of this Scrape. As he does nothing without my particular Advice, ſo he conſulted me on this Occaſion; and it was agreed that he ſhould ſtand ſingly againſt the Torrent, and plead his Obligations to your Lordſhip, as a ſufficient Reaſon for diſſenting from a Meaſure that would carry the Appearance of Oppoſition. This, however, does by no Means ſatisfy them; ſeveral Attacks have been made on him ſince, but to no Purpoſe; he does and will continue firm, without diſcovering the leaſt Marks of Irreſolution, although threatened, as they tell him, with Ruin. A Combination is now on foot not to ſpeak to him, and I am uſing my Influence with Three or Four of the beſt not to join in it. From a Letter I have received from Colonel *Barker*, which I herewith tranſmit to your Lordſhip, together with my Anſwer, I judge the other Brigades are ripe for the ſame Purpoſe. Whatever Reaſon the indigent Majority may or may not have for carrying this Matter ſo far, I hardly ſee any Colour of a Plea for thoſe who bear double Poſts.

Monghyr, 25th April 1766. I am, with great Reſpect, My Lord, &c. *Robt Fletcher.*

P. S. Captain *Du Carel*, I believe, knows nothing of this Combination of the Officers. In caſe they ſhould not continue to ſerve after their Commiſſions are given in, I will appoint the Cadets and the beſt of the Serjeants to act as Enſigns, until I hear from your Lordſhip; nor have I the leaſt Apprehenſions of any Mutiny among the Troops.

N° 5.

Copy of Sir *Robert Barker*'s Letter to Sir *Robert Fletcher*, dated Cantonments, *Bankipore*, the 21ſt April 1766.

My dear Sir *Robert*,

Returned am I to Quarters, and to the Mortification of ſeeing one Half of the Cantonments burnt down, by a very unlucky Quarrel between Two Officers. This is not all, for I find that ſince I have been away, ſtrange Meetings and ſtrange Meaſures have been taken by the Gentlemen of my Brigade; and I have a good deal of Reaſon to think it is not confined to this Brigade alone, about the Reduction of Batta. Be ſo good to let me know if you have made any Diſcoveries of this Kind, for it behoves us, I believe, to be vigilant in the Affair, and that ſoon.

Cantonments at *Bankipore*, the 21ſt April 1766. I am, Dear *Fletcher*, &c. *Robt Barker.*

N° 6.

Copy of Sir *Robert Fletcher*'s Letter to Sir *Robert Barker*, in Anſwer to the foregoing, dated *Monghyr*, 24th April 1766.

Dear Sir *Robert*,

I have been favoured by your Letter of the 21ſt Inſtant. The Affair of your Bungulos is certainly very unlucky, and I hope that thoſe who occaſioned it will be brought to a proper Senſe of the Impropriety of their Conduct. With regard to the other Matter, it is near Three Months ſince the Officers talked of not ſerving unleſs their Batta was reſtored; ſoon after, a Remonſtrance was written to the Board, and I imagined the Anſwer ſent them, through me, had entirely put a Stop to any farther Proceedings; and I am ſtill of Opinion, conſidering the Circumſtances and Connections of moſt of the Officers in the Service, that nothing of any Conſequence can happen. I have heard ſome Days ago, that they have Thoughts of reſuming this Demand; but I hardly think it a Matter of ſerious Notice, and inſtead of being alarmed, I judge it the beſt Method to appear very indifferent. At worſt they can but quit the Service; and as I am of Opinion, that it is now too late for his Lordſhip to alter his Reſolution, he may turn the Evil to Good, by picking and chuſing the beſt on his own Terms, and turning the worſt to the Right about.

I am,

Monghyr, 24th April 1766. Dear Sir *Robert*, yours, &c. *Robt Fletcher.*

N° 7.

Copy of Lord *Clive*'s Letter to Sir *Robert Fletcher*, dated *Mootejyl*, 28th April 1766.

Sir,

I have this Moment received your Favours of the 25th Inſtant, encloſing Sir *Robert Barker*'s Letter to you, and your Anſwer. Your Conduct, with reſpect to the Combination entering into by the Officers of the Brigade under your Command, is highly commendable, and you have my ſincere Thanks upon the Occaſion. Notwithſtanding their ſeeming Reſolution, I cannot think they will actually go through with it; and indeed I hope, for their own Sakes, they will not; for I am determined, that any Man who reſigns his Commiſſion, from no other Cauſe of Diſguſt than what you mention, ſhall be immediately diſmiſſed the Service, and never reſtored.

Mootejyl, 28th April 1766. I am, Sir, yours, &c. *Clive.*

N° 8.

Copy of an anonymous Letter addreſſed to Captain *Carnac*, dated *Corah*, the 15th April 1766.

Sir,

In conſequence of the Orders of the 31ſt of December, the Officers of the Firſt, Second, and Third Brigades, came to an Agreement of reſigning their Commiſſions, which are now lodged, to the Amount of One hundred and thirty: We, therefore, requeſt you will ſend your Commiſſion to ſome Friend of the Firſt Brigade, and therewith ſome ſuch Directions as you may think proper, as Experience has ſhewn there is no Dependance on verbal Declarations. All the Abſentees have been wrote to on this Occaſion; and we truſt, whatever Step you take, you will not make this known. A Subſcription has been opened here for ſupporting thoſe who may want it, in caſe the Council may think proper to accept of all our Commiſſions, or to indemnify thoſe who may be pointed out as Principals and ſuffer, ſhould the Batta even be reſtored. We likewiſe

deſire

desire to know your Resolution regarding it. Let us have your Answer as soon as possible. Direct to any of us of the Regiment at *Allahabad*.

I am, &c.

Corah, 15th April 1766. *Full Batta.*

The enclosed Subscription has been signed by the above One hundred and thirty Officers; if you consent to the above, sign the enclosed, and forward it, with your Answer.

We the undernamed Officers of the Second Brigade, do hereby bind ourselves by our Honour, to pay a Sum of Money, in proportion to our Rank we hold in the Company's Service, in order to defray the Expence of going to *England*, and purchasing an equal Commission in His Majesty's Service, for any Officer or Officers, who may be singled out to suffer in the Cause in which we are now engaged.

N° 9.

Copy of a Committee Letter to the Gentlemen of the Council at *Fort William*, dated *Mootejyl*, 29th April 1766.

Gentlemen,

Having this Moment received undoubted Advice, that an Association among the Officers of the First, Second, and Third Brigades is formed, in order to distress the Government at this critical Juncture, by resigning their Commissions, unless their Full Batta should be restored, we must request you will write by Express to the Presidency at *Fort St. George*, to desire they will issue Orders to all the Captains and Subalterns they can possibly spare from immediate Service, and also such Cadets and other Gentlemen as they may think qualified to bear Commissions, to hold themselves in Readiness to embark for *Bengal* on the shortest Notice. Such a Spirit must at all Hazards be suppressed in the Birth, unless we determine upon seeing the Authority of the President and Council insulted, and the Government of these Provinces pass from the Civil into the Hands of the Military Department.

You will please to observe, in your Letter to *Fort St. George*, that every possible Encouragement will be given to those Gentlemen who embrace this Opportunity of distinguishing their Zeal for the public Service, not only by allowing them such Rank as they may claim from the Date of their Commissions, but every other Indulgence consistent with the Duty we owe to the Company.

One hundred and thirty Officers, we are informed, have already subscribed to the Association, in which they have engaged to maintain and support such of the Sufferers as may not yet have acquired Independence, and are in more immediate Danger of incurring our Resentment; of this, and also of the Approach of the Morattoes, we think it necessary you should acquaint the Presidency at *Fort St. George*, that the Nature of the present Emergency may appear the stronger. We think it necessary also, you should come to an absolute Resolution, that no Officer now resigning his Commission, shall ever hereafter hold any Place or Station whatever in this Service.

We are, with Respect, Gentlemen, yours, &c.

Clive,
John Carnac,
Mootejyl, 29th April 1766. *F. Sykes.*

N° 10.

Copy of a Letter from the Council at *Fort William* to the President and Council of *Fort Saint George*, dated at *Fort William* the 1st May 1766.

Honourable Sir, and Sirs,

We have this Instant received Advice from Lord *Clive*, General *Carnac*, and Mr. *Sykes*, at *Mootejyl*, of their having undoubted Intelligence of an Association among the Officers, to distress the Government, by resigning their Commissions, unless their Double Batta be restored; to which One hundred and thirty have not only already subscribed, but engaged among themselves to maintain and support such as may not yet have acquired an Independency, and are therefore more in Danger of suffering by the Effects of our Resentment.

As giving Way to such a mutinous Spirit might have the most dangerous Tendency, we are determined to suppress it in its Birth, at all Hazards. We therefore most earnestly request you will order to be held in Readiness for embarking, on a Moment's Warning, all the Captains and Subalterns you can possibly spare from immediate Service, as also all such Cadets and other Gentlemen as you may think qualified to bear Commissions; and we would recommend to you to lose no Opportunity of securing Means of conveying them hither, until you hear farther from us.

Every possible Encouragement shall be ensured to those who embrace this Opportunity of distinguishing their Zeal for the public Service; and they shall be immediately allowed Rank according to the Dates of their Commissions on your Establishment, so far as it does not prejudice such of the same Rank here, who may not join in the Association.

We cannot, Gentlemen, too strongly urge the Necessity of your Compliance with this Request, as we are yet uncertain of the Intentions of a very considerable Body of Morattoes approaching towards these Provinces, who are already advanced near our Brigade with the King, at the Extremity of *Sujah Dowla*'s Dominions.

We are,

Honourable Sir, and Sirs, yours, &c.

Harry Verelst,
Randolph Marriott,
Claud Russell,
Wm Alderscy,
Fort William, *Thomas Kelsal*,
1st May 1766. *Charles Floyer.*

N° 11.

Copy of Lord *Clive*'s Letter to Colonel *Smith*, dated at *Mootejyl*, the 29th April 1766.

Sir,

I have this Day received authentic Intelligence, that no less than One hundred and thirty Officers of the Three Brigades have made a Deposit of their Commissions, and entered into an Association not to serve unless the Double Batta be restored. To this, it seems, is added an Agreement to subscribe for the Maintenance of the Principals (who they imagine will be the only Sufferers) till their Arrival in Europe, and to purchase for them Commissions of equal Rank in His Majesty's Service. Can any Man in his Senses suppose, that the Secretary at War, being made acquainted with the Names and Conduct of these Officers, will ever give his Consent to their Admission into the King's Regiments? With regard to those who have already served in Europe, and are now upon the Half-pay List, they would do well to recollect, that they will not be entitled to their Half-pay on their Return to *England*, without producing a Certificate of their good Behaviour in the Service of the Company; for such is His Majesty's declared Resolution; and, if they cannot obtain Half-pay, how can they expect to be admitted upon Full-pay?

The enclosed Copy of a Letter, we have just dispatched to the Gentlemen of Council at *Fort William*, will inform you of the Measure that must take place, if this unmilitary Association be not immediately dissolved; and I will add, for my own Part, that any Officer who resigns his Commission, from no other Cause of Disgust than the Company's Orders for the Reduction of Batta, shall absolutely be dismissed the Service, and never be restored. For their Sakes, however, I hope

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Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

hope they will ſpeedily reſolve upon a Change of Conduct; and I doubt not but you will exert your utmoſt Influence to bring the Gentlemen of your Brigade to a juſt Senſe of their Duty. If my Sentiments can have Weight, you are at Liberty to make them as public as you pleaſe, as alſo the Copy of our Letter to the Council. You will likewiſe communicate to the Officers under your Command, the encloſed Copy of the Eighty-ſecond Paragraph of the Company's Letter to this Preſidency, which will make them acquainted with the Sentiments that muſt be entertained at Home of their unſoldierlike Behaviour.

My Buſineſs at the City is now nearly concluded, ſo that I ſhall be able, in a very few Days, to proceed on my Journey.

Mootejyl, I am, &c.
29th April 1766. *Clive.*

A like Letter of the ſame Date was ſent to Sir *Robert Barker*, and to Sir *Robert Fletcher*.

Extract of a Letter from Lord *Clive* to Sir *Robert Barker*, dated at *Mootejyl*, the 29th April 1766.

I have received your Letter of the 19th Inſtant, encloſing the Proceedings of a General Court Martial on *Labott*, and a Copy of Colonel *Smith*'s Application to you for Two Battalions of Sepoys and Three Field Pieces. I do not diſapprove of your having ſent the Detachment required; but am much ſurpriſed that the firſt Account of ſuch a Meaſure being in Agitation ſhould have come from you.

Thoſe Officers who were the Occaſion of the Fire at *Bankipore* will, I hope, meet with the Puniſhment they deſerve.

During your Abſence upon the *Bettea* Expedition, the Captains, Lieutenants, and Enſigns, of your Brigade, have preferred a very extraordinary Remonſtrance to the Governor and Council, upon the Subject of Batta. This Proceeding was, I think, ſomewhat contemptuous towards you; and as the Remonſtrance was not tranſmitted through the Channel of the Commanding Officer, I have given it as my Opinion, that the Board ſhould pay no other Attention to it, than that of ſending it to you for your Information. By the Behaviour of our preſent Corps of Officers, one would actually conclude, that every true Idea of military Diſcipline was effaced.

N° 12.

Copy of Sir *Robert Barker*'s Letter to Lord *Clive*, dated at *Bankipore*, the 27th April 1766.

My Lord,

I am favoured with your Lordſhip's Letter of the 21ſt Inſtant. I ſhall take particular Care and Attention in the Reception of *Sujah Dowla*, ſhould we ſee him here before your Lordſhip arrives; but I am apprehenſive the Appearance of the Moratroes near the Frontiers of his Dominions, may detain him for ſome Time.

I wrote to your Lordſhip on the 19th, juſt after my Arrival at *Bankipore*, in which I mentioned my being greatly concerned at a Fire which burnt down ſome of the Officers' Bungalows; but how much more ſo am I in diſcovering, that, during my Abſence from the Brigade, ſuch Meetings and ſuch Meaſures have been taken by the Officers as will ſurpriſe you, and this not confined to my Brigade alone, but carried on by the other Two Brigades alſo; at leaſt, I am aſſured the Firſt is in the Scheme.

On your Lordſhip's Anſwer concerning the Reduction of the Batta, they have agreed to reſign their Commiſſions, and have actually depoſited them in the Hands of one Officer for that Purpoſe: They have alſo carried on a Kind of Subſcription, which, I am informed, is to pay for the Paſſage Home of thoſe who have it not in their own Power. All this has been carried on with ſuch Secrecy, that even Colonel *Chapman*, on the Spot, knew nothing of it; and you may gueſs, my Lord, my Amazement at the Diſcovery, Yeſterday, which the Proceedings of the Court Martial, and Declaration of one of the Priſoners, afforded me: I am doing my utmoſt on the Occaſion. The Proceedings of the General Court Martial, encloſed, I ſhall not take upon me to approve. The Priſoners I ſhall ſend down to *Calcutta*: The active Perſons I ſhall ſend down alſo, becauſe trying them here by their Comrades would only be trifling, and I have too much Reaſon to ſuppoſe the Officers of the other Brigades are of the ſame way of thinking.

This is not all; for I have Hints given me, that the Subſcription is carried on alſo by ſome of the Civilians in *Calcutta*, to a large Amount; how true this is I cannot learn.

You may reſt aſſured, my Lord, every Meaſure ſhall be taken on my Side to ſuppreſs this Affair.

Bankipore, I am, &c.
27th April 1766. *Robt Barker.*

N° 13.

Copy of Lord *Clive*'s Letter to Sir *Robert Barker*, in Anſwer to the foregoing, dated at *Mootejyl*, the 2d May 1766.

Dear Sir,

I have this Moment received yours of the 27th April, encloſing the Proceedings of a General Court Martial upon Captain *Duff* and Enſign *Davis*. Your Reſolution to ſend the Priſoners down to *Calcutta* has my entire Approbation. I approve likewiſe of your ſending to *Calcutta* thoſe Officers who you may find have been active in the Aſſociation againſt continuing in the Service without the old Allowance of Batta: But I requeſt you will be particularly ſtudious in remarking whether the Behaviour of any of them can fall under the Conſtruction of Mutiny, and if you think it may, I deſire you will keep ſuch Officers in Arreſt at *Bankipore*, till we can ſummon a Court Martial of Field Officers; for I am of Opinion with you, that to try them by their Comrades would be very ineffectual. Find out, if poſſible, the Perſon in whoſe Hands the Commiſſions are depoſited. The Ringleaders of this Affair muſt ſuffer the ſevereſt Puniſhment that Martial Law can inflict, or elſe there is an End of Diſcipline in the Army, and of Authority in the *Eaſt India* Company over all their Servants.

I have appointed Captain *Ironſides* and Captain *Polier* to be Majors, and you will be pleaſed to give them out in Orders accordingly.

Mootejyl, I am, &c.
2d May 1766. *Clive.*

P. S. I encloſe a Copy of the Remonſtrance ſent to the Governor and Council from the Officers of your Brigade.

N° 14.

Copy of Lord *Clive*'s Letter to Colonel *Smith*, dated at *Mootejyl*, 2d May 1766.

Sir,

A Letter from Sir *Robert Barker* has juſt informed me, that he has diſcovered the Aſſociation, entered into by the Officers of his Brigade, not to ſerve without the old Allowance of Batta, and that many Commiſſions are already actually depoſited. I have directed him to ſend the moſt active among them down Priſoners to *Calcutta*, and to keep ſuch of them, whoſe Behaviour he may think will fall under the Conſtruction of Mutiny, in Arreſt at *Bankipore*, till we can ſummon a General Court Martial of Field Officers; for I am convinced no other Mode of Trial will be effectual. Theſe Orders, which I have iſſued to Sir *Robert Barker*, are equally proper for you,

and

and I desire you will follow them at *Allahabad*. If you can discover the Person in whose Hands the Commissions of your Brigade have been deposited, you will immediately put him in Arrest, and give me the earliest Information. I leave this Place on Thursday next.

Mootejyl, I am, &c.
2d May 1766. *Clive*.

P. S. An anonymous Letter, signed First Brigade, says, none but Pimps to Power will refuse to resign their Commissions; and that it is determined, whoever refuses to resign his Commission shall be made over to Coventry to all Eternity; and that their Commissions would be given up the First of May.—I wish I could discover the Author of those anonymous Letters; my utmost Endeavours should be used to get them shot.

A like Letter was dispatched at the same Time to Sir *Robert Fletcher*.

N° 15.

Copy of a Letter from Sir *Robert Barker* to Lord *Clive*; dated at *Bankipore*, the 29th April 1766.

My Lord,

It is now beyond a Suspicion that the Officers of the Three Brigades have laid Schemes, and are combined together in giving up their Commissions: This was to have been performed when your Lordship came here; but the Measures I have taken has frustrated their Intentions; they are now to offer their Commissions, I am informed, to the Commanding Officers of the Brigades, who, I hope, will behave properly on the Occasion.

I have, in order to shake their Combination, and to be better able to manage the Remainder, as well as to try if they will refuse Orders, ordered a Part of the Regiment to march; indeed, as the Morattoes appear undetermined what they will do, it might not be improbable, that while they are diverting Colonel *Smith*, they may detach a Party to plunder *Banaras*; and therefore this Detachment will either guard against an Incursion of that Kind, or be ready to reinforce Colonel *Smith*, should there be Occasion. I am under no Apprehensions for my Brigade; but I tremble for the Consequences at *Monghyr*, as I am informed a Day is nominated for the Three Brigades.

Bankipore, I am, &c.
29th April 1766. *Robt Barker*.

N° 16.

Copy of Lord *Clive*'s Letter to Sir *Robert Fletcher*; dated at *Mootejyl*, 4th May 1766.

Sir,

I cannot help being anxious to hear from you, as by the Intelligence I hear from other Quarters, it appears that the Association is more headstrong in your Brigade, than in either of the other Two. Permit me to repeat my Request, that you will inform yourself, as far as possible, of the Names of the Principals, and every other Particular relating to the Combination. I wish to know what Progress it has made at *Monghyr* since your last. It will be highly necessary for you to discover the full Intention of the Officers. If you find that they mean more than merely resigning their Commissions; or if you find that the Soldiers, European or Sepoys, are the least disposed to be mutinous, I desire you will, without Delay, take such Steps as may most effectually secure to us the Fidelity and Attachment of the Subahdars, or Commanding Officers of the Black Troops.

Whatever may be the Issue of this Affair, I am determined that those who have been most active shall be dismissed the Service.

I shall set out from hence on Tuesday next, and make to *Monghyr* with all possible Expedition.

Mootejyl, I am, &c.
4th May 1766. *Clive*.

P. S. Since writing the above, I have received your's of the 1st, with the Letter to you from the Officers.

N° 17.

Copy of Sir *Robert Fletcher*'s Letter to Lord *Clive*; dated at *Monghyr*, 1st May 1766.

Appendix, No. 1.

Narrative of the Dissection of the Officers of the Army in Bengal, in the Year 1765.

My Lord,

I herewith transmit to your Lordship a Letter which I received from the Officers of this Brigade; with my Answer; and a Letter which I received from Sir *Robert Barker* this Morning. I do not think there is the smallest Chance of any Disturbance happening among the Troops in consequence of this Combination.

Monghyr, I am, &c.
1st May 1766. *Robt Fletcher*.

N° 18.

Copy of a Letter from the Officers of the First Brigade to Lieutenant Colonel Sir *Robert Fletcher*; dated at *Monghyr*, 1st May 1766.

Sir,

That we might put it out of the Power of either the World or our own Consciences to reproach us for desiring Leave to resign our Commissions in the Company's Service, we have served Four Months, in obedience to the Orders of the 31st December 1765, and we are now but too well convinced that our former Suspicions were true; for, notwithstanding the proposed Reduction of Servants Wages, and dismissing every unnecessary Attendant, we find we cannot live upon the present Allowances, but must every Month run in Debt, as long as we have any Credit. We must appear upon the Parade as becomes Officers, and keep up our respective Ranks, or disobey public Orders: We must eat and drink as befits the Climate, or fall Sacrifices to Hunger and Sickness: And to do all these only in Moderation, we must run in Debt to every Person who will give us any Credit, be they Men of Honour, or the lowest in the Creation; and so fall under the Lash of another Article of War, for behaving unlike Gentlemen.

You know we have applied for Redress in the humblest Manner, and that it has been refused us: It is needless for us here to call upon you to witness for our Attachment to our Masters; our Behaviour through a Series of severe Campaigns must bear down all Slander. Some of us have eat the Company's Bread for some Years, and are deeply concerned we can no more do it with Honour. All of us are sorry to be obliged to take this Method of preventing Ruin and Misery from falling upon ourselves and Connections; and sincerely wish, that our Masters may ever meet with a Set of Officers as much attached and devoted to their Service as we have always wished to approve ourselves, and who may maintain the Affairs of the Company, to the latest Posterity, in that Splendour to which we have happily raised them. But unless the Pay and Batta of their Troops is again restored to what it was in July and August 1763, our Prayers are all that we can now give them.

As it is from Principle we now resign the Service, it would give us the greatest Uneasiness, should the Affairs of our honourable Masters suffer by so sudden a Resignation; we have therefore resolved to serve them without Pay of any Kind, or being esteemed Officers in their Service, until the 15th of the present Month of May, when an Answer may be had from those Gentlemen of the Council, who we know have the Power of granting us Redress, or supplying our Places with other Officers, provided you desire it.

Our Commissions accompany this, and we request you will keep them till the Answer arrives; and that you will at the same Time direct the Paymasters to issue the Pay of the Non-commissioned Officers and private Men upon unsigned Abstracts, to prevent any Suspicion or Disturbance arising, which would give us the greatest

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Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

Uneaſineſs; for we ſeek to live by our Services, never to hurt our Maſters.

We are, with due Reſpect, Sir, your, &c.

Monghyr,
1ſt May 1766.

Benj. Wilding,	*Wm Elliot*,
John Mattocks,	*John M'Pherſon*,
William Paton,	*W. Heylon*,
Edward Rawſtone,	*C. Ironſide*,
G. G. Hoggan,	*Thos James*,
James Brown,	*Jas Broadbent*,
Charles Bowles,	*Wm Henry Rice*,
C. H. Sarney,	*Thos Goddard*,
John Ferguſon,	*Ch. J. J. Fielding*,
Wm Bullingbrooke,	*Arthur Achmuty*,
Charles Marſacks,	*Roger Scarling*,
John O'Byrn,	*John Stainforth*,
John Ant. Vaziel,	*S. Skinner*,
John Wood,	*James Watts*,
James Dunbar,	*P. Knudſon*,
John Downes,	*Horton Briſcoe*,
Francis Onge,	*John Petrie*,
Al. Macpherſon,	*John Shrimpton*,
Joſ. Bruce,	*Archd Stewart*,
G. Stranford,	*Thos Briton*,
Thos Borthwick,	*Robt Kyd*.

P. S. The Guards ſhall be relieved this Morning, and every Thing as uſual, to prevent all Suſpicion.

N° 19.

Copy of Sir *Robert Fletcher*'s Letter to the Officers of the Firſt Brigade, in Anſwer to the above, dated at *Monghyr*, 1ſt May 1766.

Gentlemen,

I have received your Letter of this Date, together with your Commiſſions; and ſhall, agreeable to your Requeſt, take the moſt expeditious Method of obtaining you an Anſwer from our Superiors. I agree with you in thinking it better that the Soldiers remain ignorant of the Meaſure you have taken; and I deſire you to continue to do Duty as Officers, according to your former reſpective Ranks, until we know the Pleaſure of the Governor and Council.

I am, &c.

Monghyr,
1ſt May 1766.

Robt Fletcher.

N° 20.

Copy of Sir *Robert Barker*'s Letter to Sir *Robert Fletcher*, dated at *Bankipore*, the 29th April 1766.

Dear Sir *Robert*,

It is now beyond a Doubt, that the Officers of the Three Brigades have entered into an Agreement of giving up their Commiſſions on the ſame Day; and I believe the Meaſures I have taken, of ſending ſome of the Principals down to *Calcutta*, has haſtened that Day, I am afraid, before you can receive this; for God's Sake take Care of your Men; the Officers having quitted them, there is no knowing what might be the Conſequence. I aſſure you it requires your utmoſt Skill and Judgment. I have marched a Party of my Regiment, by way of ſhaking the Combination: If you was to do the ſame, I think it would not be amiſs.

Yours, &c.

Bankipore,
29th April 1766.

Robt Barker.

N° 21.

Copy of a Committee Letter to the Council at *Fort William*, dated at *Mootejyl*, the 4th May 1766.

Gentlemen,

The encloſed Letter to Colonel Sir *Robert Fletcher* will convince you, that the Advices we lately tranſmitted to your Board were well founded, and that we muſt now act with the utmoſt Vigour and Unanimity in Support of the Civil Government. You will perceive that the Officers of the Firſt Brigade have actually reſigned, and we ſoon expect to hear that the other Brigades have acted in the ſame Manner, conformably to the Terms of the Aſſociation.

We would therefore recommend, that you inſtantly diſpatch an Expreſs to *Fort St. George*, requeſting, in the moſt urgent Manner, that all the Officers and Cadets they can poſſibly ſpare from that Eſtabliſhment may immediately embark for *Bengal*; and this Diſpatch you will pleaſe to accompany with a Duplicate of your laſt.

At the ſame Time we requeſt you will ſend to ſuch Gentlemen among the Free Merchants as you imagine are the moſt likely, from their Age, to accept the Military Service, during the preſent Emergency, and till we can be ſupplied with Officers; in Conſideration of which, you will engage not only to recommend them Home to Stations on the Civil Eſtabliſhment, but indulge them with the free Privilege of Duſtucks, upon Reſignation of their Military Employments, until their Services ſhall be properly rewarded by the Court of Directors.

We are,
Gentlemen, yours, &c.

Clive,
John Carnac,
Fra Sykes.

Mootejyl,
4th May 1766.

N° 22.

Copy of Sir *Robert Barker*'s Letter to Lord *Clive*, dated at *Bankipore*, the 30th April 1766.

My Lord,

Yeſterday I received a Letter from the Officers of my Brigade, acquainting me with their Intentions of preſenting their Commiſſions the firſt of May; that they were determined not to receive Pay or Batta for that Month; but that they would obey Orders, and ſerve, until the fifteenth of the Month, in which Time they ſuppoſed your Lordſhip would be up, or they ſhould know your Anſwer.

This Morning I aſſembled them at my Quarters, made them acquainted that they were committing Mutiny and Deſertion, and that I hoped they would reflect on what they were doing; to all which they anſwered, That they were ſolemnly bound and engaged with the other Brigades to offer their Commiſſions on the firſt of May, and that they could not be off.

I wrote your Lordſhip laſt Night, that I was under great Uneaſineſs for the Firſt Brigade; my Reaſon for it was, that I am told the Men have expreſſed themſelves that they will go off with their Officers.

I ſhall write your Lordſhip of To-morrow's Proceedings; and am, with great Reſpect,

Your's, &c.

Bankipore,
30th April 1766.

Robt Barker.

P. S. I am told that there is a Lack and Forty thouſand Rupees ſubſcribed for the Officers by the Gentlemen at *Calcutta*.

N° 23.

Copy of a Committee Letter to the Council at *Fort William*, dated at *Mootejyl*, the 5th May 1766, in which Sir *Robert Barker*'s Letter above was encloſed.

Gentlemen,

The Right honourable the Preſident received the Encloſed this Morning from Sir *Robert Barker*; whence you will obſerve that the Combination is general, that the Diſaffected are determined, and that the Fidelity of the private Soldiers of the Firſt Brigade is ſomewhat dubious. Yet this Suſpicion of Sir *Robert Barker* is by no Means warranted by any Advices from Sir *Robert Fletcher*, who ought to be the beſt Judge of the Diſpoſition that prevails in his own Corps.

The

The Circumſtance mentioned in the Poſtſcript we long ſuſpected, ſince there was little Reaſon to believe, that Men, who had already proceeded to ſuch Lengths in Oppoſition, would heſitate about proceeding farther: We would therefore recommend that you exert the utmoſt Diligence in endeavouring to procure the Names of ſuch of the Civilians as have been moſt active in ſtirring up this mutinous Diſpoſition in the Army, and have ſubſcribed to the Sum to be collected for Maintenance of the Officers: But we think your Enquiries ſhould be conducted with all Caution and Privacy; and we particularly requeſt you will be attentive in what Hands you entruſt ſuch Letters as you may receive from us upon this Subject.

Mean time you may be aſſured that we ſhall act with the Conſtancy that Prudence and the Situation of Affairs will authorize.

We are, &c.

Mootejyl, 5th May 1766.

Clive,
John Carnac,
Fra^s Sykes.

N° 24.

Copy of Lord *Clive*'s Letter to Sir *Robert Fletcher*; dated at *Mootejyl*, the 5th May 1766.

Sir,

Upon the Receipt of your's laſt Night, the Officers Letter was diſpatched to the Council at *Fort William*, and we expect their Anſwer before we ſhall be able to reach *Monghyr*.

It is impoſſible for us to be certain that a Spirit of Mutiny has not been diffuſed amongſt the Men, and indeed it would be highly imprudent to aſſure ourſelves of their Moderation; I therefore deſire you will, with the utmoſt Secrecy, get in Readineſs a ſufficient Number of Coolies for the removing of Baggage, and that you will purſue every Thing (ſo far as it can be done without Suſpicion) for detaching the Troops in ſmall Parties at a Moment's Warning. You will likewiſe, with the ſame Caution of Privacy, endeavour to collect Boats for tranſporting the Officers to *Calcutta*. I am determined they ſhall depart from *Monghyr* upon Twenty-four Hours Notice; and I doubt not but the Officers I bring with me will be able to keep the Men, when detached, to their Duty, until the Commiſſions are all filled up. Sir *Robert Barker* has expreſſed ſome Apprehenſions that the Men of your Brigade are not to be depended upon; I ſhould be glad to have again your Opinion upon that Matter: You cannot, however, be too doubtful in a Point ſo eſſential, nor act with too much Circumſpection, provided you avoid ſhewing that you ſuſpect their Fidelity.

General *Carnac* thinks, that if his and Sir *Robert Barker*'s Brigade were, for the preſent, to be formed into one, we ſhould find the Men ſufficiently officered; but it is a Queſtion, whether the only Evil to be dreaded would not be increaſed by ſuch a Meaſure, as it would bring a larger Number together. Be pleaſed to give us your Opinion immediately.

If before our Arrival there ſhould be any Occaſion to put the Behaviour of the Serjeants and Corporals to the Teſt, you have our Authority to endeavour to ſecure them, by Aſſurances of very handſome Gratuities.

Mootejyl, 5th May 1766.

I am, &c.
Clive.

N° 25.

Copy of Lord *Clive*'s Letter to Sir *Robert Barker*; dated at *Mootejyl*, the 5th May 1766.

Dear Sir,

I have received your's of the 30th April. By this Time I conclude the Officers have actually preſented their Commiſſions, and will have heard that thoſe of the Firſt Brigade have done the ſame.

In a late Letter, you ſaid you was under no Apprehenſions of a Mutiny among the Men: I cannot, however, propoſe that we ſhould depend upon them. You muſt by all Means get every thing in Readineſs to detach them in ſmall Parties, without their ſuſpecting the Reaſon for dividing them. I would alſo have you prepare (privately) a ſufficient Number of Boats for tranſporting the Officers to *Calcutta*; for we have deſired the Opinion of the Board, and imagine they will adviſe a general Diſmiſſion.

Let me know whether you think it would be proper, for the preſent, to form your Brigade and the Firſt into one: Whether the Men would in that Caſe be ſufficiently officered by thoſe who are not in the Aſſociation; and whether ſomething might not be to be dreaded from ſuch a Junction.

I dare ſay it muſt have occurred to you, to have an Eye upon the Non-commiſſioned Officers. You will uſe your utmoſt Endeavours to preſerve their Attachment, by aſſuring them of handſome Gratuities, in caſe there ſhould be any Occaſion to put their good Behaviour to the Trial.

Mootejyl, 5th May 1766.

I am, &c.
Clive.

N° 26.

Copy of Lord *Clive*'s Letter to Sir *Robert Fletcher*; dated at *Mootejyl*, the 6th May 1766.

Sir,

I have received your's of the 2d Inſtant. If you continue in the Conviction, that no Mutiny of the Men is to be apprehended, I deſire you will immediately ſecure, and ſend down Priſoners to *Calcutta*, ſome of your Captains who have been the moſt active. Majors *Champion* and *Polier*, Captains *Smith*, *Pearſon*, and *Martin*, are now on the Road to *Monghyr*. They are to follow ſuch Orders as they may receive from you. I ſhall ſet out this Afternoon.

Mootejyl, 6th May 1766.

I am, &c.
Clive.

N° 27.

Copy of Sir *Robert Barker*'s Letter to Lord *Clive*; dated at *Bankipore*, the 1ſt May 1766.

My Lord,

This Morning the Officers, whoſe Names I encloſe to your Lordſhip, ſent their Commiſſions to me in a Letter; which I returned to them, with an Aſſurance of putting the Severity of Military Law in Execution, if any of them miſbehaved. They talk of waiting till the Fifteenth of this Month. Four of theſe Gentlemen I ſhall ſend down, the reſt, I believe, will be heartily ſorry for what they have done; however, I can point out to your Lordſhip the moſt active.

Monghyr I am the moſt alarmed at. I wiſh thoſe Gentlemen may not bring on themſelves much Trouble.

It will be neceſſary, my Lord, to order up, Poſt haſte, all ſuch Officers as are not in the Plot, I therefore ſend your Lordſhip a Liſt of thoſe of my Brigade whoſe Commiſſions were not tendered.

Bankipore, 1ſt May 1766.

I am, &c.
Robt Barker.

N° 28.

Copy of Sir *Robert Fletcher*'s Letter to Lord *Clive*; dated at *Monghyr*, the 3d May 1766.

My Lord,

I have this Moment been honoured by your Lordſhip's Letter of the 29th ultimo, encloſing your Addreſs

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Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

dreſs to Council, and the Extract of the Company's General Letter; but as you expreſsly ſay, "that whoever reſigns his Commiſſion on this Occaſion ſhall never have it reſtored," I do not think myſelf at liberty to return the Commiſſions, even were the Officers inclined to accept them. On the contrary, when I had uſed every Argument in my Power, particularly with thoſe whom I brought into the Service, and with whom I thought I could have done any thing, aſſuring them that Officers would ſpeedily be ſent from the other Preſidencies; that Free Merchants, and others, would be encouraged to accept the Service; repreſenting exactly what your Lordſhip hath ſaid of the King's Service, and the Loſs of their Half-pay, and that every Man of them would certainly be ſent to Europe; I ſay, when I had urged all thoſe Reaſons for a Change of Conduct, I was told by them ſeverally, that they were determined, to a Man, to abide by what they had done. I am now preparing Boats, as I have told them, to tranſport them to *Calcutta*; for which Purpoſe I have aſſured them, that I hourly expect an Order from your Lordſhip. Should this be the Caſe, I think I can anſwer for keeping the Brigade in Order and Diſcipline until we get a Supply of other Officers. I requeſt that your Lordſhip will ſeal and forward the accompanying Letter to my Brother, written in conſequence of a Piece of Intelligence that I received this Morning at Breakfaſt.

Monghyr, I am, &c.
3d May 1766. *Robt Fletcher.*

N° 29.

Copy of a Committee Letter to the Council at *Fort William*, dated at *Sydokbaugh*, the 6th May 1766.

Gentlemen,

We have juſt received Intelligence, that the diſcontented Officers have written, or intend to write, to the Gentlemen of the Army on the Coaſt; repreſenting the Impoſſibility of their ſubſiſting upon this Eſtabliſhment, and adviſing them to reject any Propoſals that Preſidency may make to them for their Removal to *Bengal*. We therefore think it neceſſary to requeſt you will, for a Time, ſtop the private Letters to and from *Madraſs*, except ſuch as you may have Reaſon to conclude cannot relate to the Subject abovementioned. We likewiſe beg leave to propoſe the like Meaſure, with reſpect to *Moratbaug*, *Monghyr*, *Patna* and *Allahabad*. A Communication of Sentiments from one Part of the Army to another, whilſt the preſent Combination ſubſiſts, we think extremely dangerous; we have therefore thought proper to detain at *Mootejyl* all ſuſpected Correſpondence, and ſhall continue to do ſo till we think it will be no longer neceſſary.

We are, &c.

Sydokbaug, *Clive*,
6th May 1766. *John Carnac*,
Fra^s Sykes.

P. S. Majors *Champion* and *Polier*, with Captains *Pearſon*, *Smith*, and *Martin*, are gone forward. We are following with all expedition, and hope to reach *Monghyr* by the 13th Inſtant.

N° 30.

Copy of Sir *Robert Fletcher*'s Letter to Lord *Clive*, dated at *Monghyr*, the 4th May 1766.

My Lord,

I have again taken an Opportunity of ſpeaking to ſome of the Officers, particularly ſuch as have the moſt Influence, and are, I may ſay, the Tribunes of the reſt; but I find that fair Arguments, without the Reſtoration of the Batta, ſerve only to inflame them more. The State of their Diſpoſitions is ſuch, that a Diſſolution of this Combination, if any can take place, muſt, I think, be the Effect of their Fears and Apprehenſions of what may befall them hereafter, rather than any other Conſideration whatever; and ſo great a Change of Sentiments ſeems to require Time, and cooler Reflection than they will at preſent allow themſelves. They flatter and pleaſe themſelves with a Perſuaſion, that the Troops cannot be kept together without them, and that their Letters to *Madraſs* will infuſe the ſame Spirit among the Officers there; and to confirm the former Opinion, the moſt artful Methods have been uſed to make me believe that a Mutiny is already planned, and muſt inevitably happen, if the Officers are diſmiſſed. This was communicated to me on ſuch ſly Conditions, that I am not at liberty to ſay more of the Matter. Yeſterday, when I mentioned your Lordſhip's Determination to ſend to *Madraſs* for Officers, I found great Reaſon to believe, that a Confirmation thereof would make them quit the Troops immediately. Sir *Robert Barker* writes me, that he has refuſed the Commiſſions at *Bankipore*; but I am apt to think that that will only ſtrengthen their Reſolutions.

Monghyr, I am, &c.
4th May 1766. *Robt Fletcher.*

P. S. The King's Officers will not believe they can loſe their Half-pay—They ſay the Company have broke their Conditions with them, by depriving them of that which induced them to accept the Service, which is a ſufficient Reaſon for their Reſignation.

N° 31.

Copy of Lord *Clive*'s Anſwer to the above Letter; dated the 7th May 1766, at ———.

Sir,

I received your's of the 4th Inſtant this Morning, by which I find there is ſome Foundation for a Suſpicion, that the Soldiers of your Brigade may be troubleſome. Sir *Robert Barker* has intimated to me his Apprehenſions of them, though he ſeems to entertain no Doubts of his own Men. In my Letter of Yeſterday, I deſired you would ſend away ſome of the moſt active Officers, provided you had no Reaſon to think a Mutiny would follow. Should you have the leaſt Apprehenſion of ſuch an Event, I would have you ſecure the Fidelity of ſome of the moſt truſty Serjeants, by promiſing them Gratuities to the Amount of Two or even Three thouſand Rupees each. The Subadars, or Commanding Officers of the Black Troops, you will likewiſe promiſe largely to, in caſe of the ſame Emergency. With the Aſſiſtance of Majors *Champion* and *Polier*, and Captains *Smith* and *Pearſon*, I hope you will be able to keep Matters quiet till our Arrival. Thoſe Gentlemen expect to be with you by the 12th at fartheſt, and I ſhall probably arrive on the 13th, I bring with me Captains *McPherſon*, *Hill*, *Carnac*, and *Graham*, and Lieutenant *Butler*.

I am, &c.
7th May 1766. *Clive.*

N° 32.

Extract of a Letter from Lord *Clive* to Sir *Robert Barker*; dated at *Furrukab Chowrah*, 8th May 1766.

I have ſeen your Letter to the General, and at the ſame Time received one from Captain *Watſon*; but I muſt confeſs the Nature of his Propoſal appears to me almoſt incomprehenſible.

Will Men ſo abandoned to all Senſe of Honour (and who ſtill perſevere in ſupporting Acts of Mutiny and Deſertion) when they have obtained one Point, ceaſe there?—Hiſtory can furniſh but few Inſtances of that Nature:

Nature: For my own Part, I muſt ſee the Soldiers Bayonets levelled at my Throat, before I can be induced to give way; and then, not ſo much for the Preſervation of my own Life, as the temporary Salvation of the Company:—Temporary only it can be, for I ſhall think *Bengal* in the utmoſt Danger, when we are reduced to the Neceſſity of ſubmitting the Civil Power to the Mercy of Men who have gone Lengths that will aſtoniſh all *England*.

With me it is beyond a Doubt, that if the Officers do not reſolve to ſubmit, and acknowledge their Crime, Ruin and Deſtruction muſt equally be their Lot, whether they ſucceed or not; and if Arguments of this Kind can make no Impreſſion, none will. I cannot help thinking more Evil is ſtill intended.

You have frequently informed me that you apprehend nothing from the Men; if this Point can be gained by any Means, or any Offers, the ſooner the Officers depart the better.

Champion, *Polier*, *Pearſon*, and *Smith*, are puſhing on for *Monghyr*, and I ſhall be there the 12th myſelf. The General, Captains *Hill*, *Graham*, *Martin*, *Mc Pherſon*, and ſome others, follow, and hope to reach Sir *Robert* by the 14th. Major *Fiſcher*, *Ironſide*, and many others, muſt be upon their March long before this, in conſequence of my Orders from *Mootejyl*.

N° 33.

Copy of Sir *Robert Fletcher*'s Letter to Lord *Clive*; dated at *Monghyr*, the 6th May 1766.

My Lord,

I have received your Lordſhip's Letter, dated the 2d Inſtant; in conſequence, I have ſent Captain *Wilding* and Lieutenant *Petrie* to *Calcatta*, upon Suſpicion of their being among the moſt active in forming the Combination. I cannot learn for certain, that the Commiſſions were depoſited in the Hands of one particular Perſon; they were left at my Quarters on the Morning of the 1ſt Inſtant, by a black Fellow; and although ſome of the Officers ſeem to have great Influence with the reſt, yet I am perſuaded every Precaution has been taken to conceal the Principals.

Monghyr, 6th May 1766. I am, &c. *Robt Fletcher*.

N° 34.

Copy of a Letter from the Council at *Fort William*, to Sir *Robert Fletcher*, dated at *Fort William*, 6th May 1766.

Sir,

The Addreſs to you, from the Officers of the Firſt Brigade, which you tranſmitted in your Letter to the Preſident the 1ſt Inſtant, may produce Surpriſe, but cannot ſhake that Firmneſs with which we are determined to purſue every Meaſure we think conducive to the Intereſt of our Conſtituents, and neceſſary to our own Honour. That Gentlemen, riſen to the Rank of Captains upon the Military Eſtabliſhment, and who now enjoy greater Advantages, and receive more Pay, than Field Officers in any other Service in the World, ſhould ſubſcribe to an unmilitary diſhonourable Combination, to diſtreſs the Government by which they are ſupported, will certainly be no Recommendation to His Majeſty's Service; and it will be our Care that ſuch Conduct be faithfully reported to the Court of Directors, to be laid by them before the Secretary at War.

We are even aſtoniſhed at the Complaints of the Subalterns, who had certainly not reflected upon the Situation of His Majeſty's Subaltern Officers, when they ſubſcribed to this Letter of Reſignation: Let their Pay be compared, and it will appear, they bear no Manner of Proportion, after all Allowances are made for the Difference of Climates, and the different Nature of the Services.

Appendix, No. 1.

Narrative of the Deſection of the Officers of the Army in Bengal, in the Year 1766.

Whatever Plea there may be for the Conduct of the Officers of the Battalion, there ſurely can be no Excuſe for thoſe who enjoy double Poſts, or thoſe who are attached to the Sepoys.

Theſe Remarks we offer, not with a View of perſuading them to alter a Reſolution that may ſubject the Service to ſome Inconvenience; on the contrary, we deſire you will accept of all ſuch other Commiſſions as are offered; and we farther direct, that you will order down to *Calcutta*, within the Space of Twenty-four Hours, all thoſe who have already reſigned, ſince we can place no great Confidence in the Zeal of Men who have deſerted their Duty, in a Manner inconſiſtent with the Character of Officers and Gentlemen; for, whatever they may think of the Service, we are convinced that Perſons of equal Merit will be glad to accept it upon the preſent Footing.

Humanity obliges us to be truly ſorry, that the Raſhneſs of a few ſhould have precipitated into Ruin, a Number of Gentlemen, who might, in a ſhort Space of Time, have acquired Fortunes with Reputation and Honour; and who will now find that they have forfeited a Service ſuperior, even in its reduced Condition, to any Station in Life to which they can poſſibly form Pretenſions.

Fort William, 6th May 1766. We are, &c.

N° 35 A.

Copy of a Letter from the Council at *Fort William* to the Preſident and Council at *Fort St. George*; dated at *Fort William*, 6th May 1766.

Honourable Sir, and Sirs,

The Apprehenſions we communicated to you the firſt Inſtant, of the Officers having entered into a Combination to reſign their Commiſſions, unleſs Double Batta ſhould be reſtored, have proved too well founded; Lord *Clive* and the Gentlemen at *Mootejyl* having forwarded to us a Letter to Sir *Robert Fletcher*, commanding the Firſt Brigade, ſigned by Forty-two of the Officers, encloſing their Commiſſions, and declaring their Reſolution to act without Pay or Allowance whatever, from the 1ſt Inſtant until the 15th, when they would quit the Army, if their unſoldierly mutinous Demands were not complied with. A Copy of our Letter to Sir *Robert Fletcher* upon this Occaſion, which comes encloſed, will ſhew you the Steps we are unanimouſly determined to purſue, notwithſtanding we have Reaſon to expect that the Officers of the other Brigades will follow their Example.

On every critical Occaſion, when the public Service required it, we have ever experienced a ready Aſſiſtance from you, Gentlemen. The preſent Emergency too loudly calls for our united Efforts; and our Dependence on your Zeal, you may imagine, has greatly influenced, and given Strength to, our reſolute Determination on this Occaſion; we muſt, therefore, requeſt you will, without Loſs of Time, ſend to us all the Officers, Cadets, and others, agreeable to our Letter of the 1ſt, a Triplicate of which comes encloſed.

We are, &c.
W. B. Sumner,
Harry Verelſt,
Randolph Marriott,
Hugh Watts,
Claud Ruſſell,
Wm Alderſey,
Fort William, 6th May 1766. *Thos Kelſall*,
Chas Floyer.

Appendix, No. 1.

Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

N° 35 B.

Extract from Conſultations, 7th May 1766.

The Board taking into Conſideration the general Combination among the Officers, and the Probability there appears, from the violent and determined Reſolution with which they ſeem to perſevere in it, of almoſt the whole reſigning, which might poſſibly ſhake the Fidelity of the private Men, unleſs ſome Perſons, on whom we can depend, be immediately appointed to command them; and there being at preſent many Free Merchants, who may be willing to diſtinguiſh their Zeal for the Service on this Emergency; it is agreed, that the following Propoſals be made to them:

To engage to ſerve for Twelve Months certain; in the mean time, if we ſhould be provided with Officers for the Occaſions of the Service, from *England* or the other Preſidencies, they ſhall be at Liberty to reſign, but not without the Concurrence of the Preſident and Council; and it is left in their own Option, whether or not to continue on the Military Eſtabliſhment.

And it is propoſed, for the Encouragement of ſuch Gentlemen who may engage in the Military Service on this Occaſion, that ſuch as may ſerve Six Months ſhall have the Privilege of a Duſtuck for the Space of Eighteen Months, from the Day of their firſt Application for the ſame; and ſuch as may ſerve Twelve Months to have the ſame Privilege for Three Years. They ſhall alſo, if deſirous of it, be recommended to the Court of Directors for Stations on the Eſtabliſhment.

The Preſident is accordingly deſired to communicate the ſame to the Free Merchants, and to requeſt of ſuch as may engage, to proceed immediately to Lord *Clive*, who will ſettle the Rank they are to hold on the Military Eſtabliſhment.

Extract from Conſultations, 9th May 1766.

The Preſident informs the Board, That, in conſequence of a Reſolution of the 7th Inſtant, regarding ſuch Free Merchants as might be diſpoſed to contribute their Aſſiſtance on the preſent Diſaffection of the Officers, Meſſrs. *Dyneley* and *Drinkell* are the only Perſons who have offered their Service, all the others having pleaded Sickneſs, or ſome other Excuſe.

N° 36.

Copy of Lord *Clive*'s Letter to Sir *Robert Fletcher*; dated *Siccaragully*, 10th May 1766.

Sir,

I am glad to find, by your's of the 8th Inſtant, which I received here this Morning, that you are ſtill confident no Mutiny will ariſe amongſt the Troops.

Encloſed is a Letter for you from the Governor and Council; by which you will ſee how determined we are to act with Firmneſs upon the preſent Occaſion. Blank Spaces were left for the Signatures of General *Carnac*, Mr. *Sykes*, and myſelf, in order to manifeſt the unanimous Reſolution of the whole Board. It would be proper, I think, that you ſhould intimate to the Officers your having ſuch a Letter in your Poſſeſſion; but before you produce it in public, I would have you try what can be done with the Subalterns, for I would conſent to keep moſt of them in the Service, provided they can be brought to repent of their Combination; but as to the Captains, I am ſteady in my Determination to diſmiſs them all.

The Roads are ſo bad, from the great Quantity of Rain, which fell laſt Night, that our Progreſs To-day has been leſs than intended. We ſhall, however, be with you as ſoon as poſſible.

Siccaragully, 10th May 1766. I am, &c. *Clive.*

P. S. You may as well not make the Letter from the Governor and Council public, excepting ſo far as to anſwer the above-mentioned Purpoſe, before my Arrival.

N° 37.

Copy of Lord *Clive*'s Letter to Sir *Robert Barker*; dated at *Siccaragully*, 10th May 1766.

Sir,

Encloſed is a Copy of a Letter, now forwarded to Sir *Robert Fletcher*, by which you will be made acquainted with the unanimous Reſolution of the whole Board. It may not be amiſs for you to intimate what is written to the Officer commanding the Firſt Brigade, and that you expect to receive the like Orders. If the Subalterns can be brought to a juſt Senſe of Duty and Honour, I would readily conſent to reſtore moſt of them their Commiſſions; but the Captains ſhall every Man be abſolutely diſmiſſed the Service.

Siccaragully, 10th May 1766. I am, &c. *Clive.*

N° 38.

Copy of Lord *Clive*'s Letter to Colonel *Smith*; dated at *Shahabad*, 11th May 1766.

Sir,

The Members of the Select Committee being at preſent ſo diſperſed that they cannot form a Board, and your Letter to them of the 29th of April, which met me this Morning on the Road, requiring an immediate Anſwer, I think proper to write to you myſelf, as Commander in Chief of the Forces.

It was intimated to you in a late Letter, that your Return to *Allahabad*, upon the Approach of the Morattoes, might carry too much the Appearance of a Retreat: For this, and other material Reaſons mentioned in your laſt, I entirely approve your having ſuſpended the prior Reſolution, and encamping for the preſent at *Serajepore*. You have my Authority to preſerve the Poſt you are now poſſeſſed of, till the Motions of the Morattoes ſhall admit of your March to *Allahabad*. Should they advance to the Frontiers, you will act in the Manner you may judge moſt defenſible for the Provinces of *Corah*, and *Sujah Dowla*'s Dominions. You will likewiſe enter into, and conclude, ſuch Treaties with any of the adjacent Powers, as you may think the Emergency of Affairs in thoſe Parts may require. I do not, however, imagine that an Incurſion will be attempted ſo late in the Seaſon, eſpecially into the Nabob's Country, which is ſo well ſecured by the *Ganges*.

My Letter of the 2d Inſtant appriſed you of a Combination formed by the Officers of the Third Brigade. I am now to acquaint you, that they have actually tranſmitted their Commiſſions (to the Amount of Fifty) in a Letter of Reſignation to the Governor and Council. As the Letter met me upon the Road, I peruſed and forwarded it, reſerving the Packet of Commiſſions in my own Hands, to reſtore them as Occaſion might require. The Captains, indeed, I am determined, ſhall all be diſmiſſed, but moſt of the Subalterns, excepting thoſe who are double poſted, and attached to the Sepoys, may be reſtored to the Service, if they can be brought to a juſt Senſe of Duty and Honour. The Gentlemen of the Firſt Brigade have thought proper to conduct themſelves in a ſimilar Manner, and Forty at leaſt of them have ſent in their Commiſſions to Sir *Robert Fletcher*, acquainting him that they ſhall draw no Pay for this Month, but will ſerve as Volunteers till the 15th Inſtant, when they are reſolved to quit, unleſs the

old Allowance of Double Batta be reſtored to them. The encloſed Copy of a Letter from the Governor and Council to Sir *Robert Fletcher*, will fully inform you of our invariable Reſolution upon this Occaſion. The ſame will undoubtedly be perſevered in with regard to Sir *Robert Barker*'s Brigade. I have been thus particular, in order that you might not be unacquainted with the Proceedings below, as they may enable you to foreſee the Conſequences of a like Combination amongſt the Officers of your Brigade. It is confidently aſſerted, that every Officer under your Command, except Two, have ſigned an Agreement to reſign, from the ſame Motives urged at *Patna* and *Monghyr*; but as you are entirely ſilent upon the Subject, and the Troops upon actual Service, I entertain ſome Hopes that the Gentlemen with you have more Honour than to join in ſuch a mutinous and unmilitary Aſſociation. It is neceſſary, however, that you ſhould be prepared how to act upon ſo diſagreeable an Event, if it ſhould happen. Whilſt an Enemy threatens to approach, I conclude it abſolutely impracticable to part with your Officers, ſince their Commiſſions cannot be inſtantly ſupplied. In caſe, therefore, the Morattoes ſhould ſtill appear to intend an Invaſion, or in caſe you apprehend a Mutiny among the Troops, but in no other Caſe, you have my Authority to make Terms with the Officers of your Brigade, upon their tendering their Commiſſions. The critical Juncture will, I think, render ſuch a Submiſſion on your Part unavoidable for the preſent, if they ſhould dare to take ſuch a Step, which I ſhould imagine they would not, as they are now in the Field, and conſequently receive Double Batta. Beſides, it is hardly to be ſuſpected that they would expoſe themſelves to the Hazard of a General Court Martial, by deſerting their Poſts in the very Face of the Enemy; although their not having entered into a Contract to ſerve for a limited Time may, by Conſtruction of the Mutiny Act, which certainly ſuppoſes ſuch a Contract to ſubſiſt, give them Hopes of eſcaping the Severity of Martial Law.

I have written to all abſent Officers, who have not ſigned their Reſignation, to meet me at *Monghyr*, provided they are not concerned in the Combination. I am haſtening thither with Fourteen or Fifteen, who will be ſtaunch in the Cauſe of Diſcipline; and on my Arrival I am reſolved to diſpatch every Captain to *Calcutta*. A Captain, a Captain Lieutenant, and an Enſign, of Sir *Robert Barker*'s Brigade, and a Captain Lieutenant of Sir *Robert Fletcher*'s, have been put under Arreſt as Principals, and are now on their Voyage to the Preſidency, where I propoſe they ſhall remain Priſoners, till a Council of Field Officers determine what farther Proceſs ſhould be had againſt them. To give way to ſo mutinous a Spirit, except in your particular Situation, were to ſubvert all Military Subordination, ſuperſede the Civil Authority, and finally to relinquiſh the Company's valuable Poſſeſſions in *Bengal*.

A very unexpected Event came to our Knowledge the Night before laſt; this was no other than the Death of the Nabob. On the 6th Inſtant he paid us a Viſit at *Sydokbaug*, and was then much out of Order: On the 8th he died, of that ſort of Fever which affects the Noſe. No Diſturbances, however, can ariſe: *Syfa Dowla*, the next Brother, will, I ſuppoſe, be put upon the Muſnud, as ſoon as Mr. *Sykes* receives Orders from *Calcutta* to that Purpoſe; and in the mean time, the Affairs of the Government will be carried on, as uſual, by the Miniſtry.

Before I conclude, I muſt again mention, that you are not to make any Terms with the diſcontented Officers of your Brigade, except the Morattoes ſhould be marching againſt you, and except you have good Reaſon to conclude, that a Mutiny of the Men will be the Conſequence of the Deſertion of their Officers.

Shahabad, 11th May 1766. I am, &c. *Clive*.

N° 39.

Copy of Lord *Clive*'s Letter to Sir *Robert Fletcher*; dated on the Banks of the *Tyrmohonny Nulla*, the 13th May 1766.

Sir,

The Bridge over this *Nulla* is carried away by the ſudden Fall of Waters from the Mountains; and the Stream continues ſo rapid, that it is impoſſible to paſs; had it not been for this Accident, I muſt have been at *Monghyr* by the 14th Inſtant, but now I have no Expectations of ſeeing you till the 15th. The Officers will, I hope, remain upon Duty till my Arrival; if you find they will not, the Letter from the Governor and Council will inſtruct you how to act.

Your Favour of the 10th leaves me without a Doubt of the Diſpoſition of the Men.

I am, &c.

Clive.

On the Banks of the *Tyrmohonny Nulla*, 13th May 1766.

P. S. I have this Moment received yours of the 11th. With regard to detaching the Troops, I leave it entirely to your Diſcretion, as you upon the Spot muſt be the beſt Judge of the Expediency of ſuch a Meaſure.

Clive.

N° 40.

Copy of Sir *Robert Fletcher*'s Letter to Lord *Clive*; dated at *Monghyr*, the 14th May 1766.

My Lord,

I have been honoured with your Lordſhip's Letter of the 10th, accompanied by an Anſwer from the Governor and Council to the Officers Addreſs to me of the 1ſt Inſtant; and you may be aſſured, that I ſhall uſe my utmoſt Diligence in endeavouring to keep the beſt of the Subalterns of this Brigade. I have this Day begun the Embarkation of the Captains; and, to convince the Subalterns that it is out of their Power to leave us entirely deſtitute of Officers, by adhering to their Reſolution of carrying their Point to the utmoſt, I have appointed Five Enſigns; viz. Mr. *Crawford*, a Surgeon's Aſſiſtant, Two Cadets, and Two Serjeants. This, I think, may not only ſerve to ſhake their Determination of proceeding to *Calcutta*, but will incite an Emulation among the other Serjeants, who may expect to be rewarded in proportion as they behave themſelves.

Monghyr, 14th May 1766. I am, &c. *Robt Fletcher*.

N° 41.

Copy of a Second Letter from Sir *Robert Fletcher* to Lord *Clive*, of the ſame Date with the above.

My Lord,

I am this Moment honoured by your Lordſhip's Letter of the 13th; and I have, in conſequence, aſked the Officers to do Duty a Day longer. Some of them begin now to be very troubleſome; and, as far as I can find, they are reſolved to encamp by themſelves, until the Arrival of the Officers of the other Brigades, ſo that I fear Force muſt at laſt be uſed. I have not yet received their Anſwer.

I am, &c.

Monghyr, 14th May 1766, 1 *P. M.* *Robt Fletcher*.

Appendix, No. 1.

Narrative of the Defection of the Officers of the Army in Bengal, in the Year 1766.

N° 42.

Copy of a Third Letter from Sir *Robert Fletcher* to Lord *Clive*, of the ſame Date with the above.

My Lord,

The Officers have abſolutely refuſed to ſerve an Hour longer. During their laſt Conſultations To-day, the Regiment got under Arms, and the Artillery were doing the ſame, and at firſt ſeemed determined to follow the Officers; but when I began to ſpeak to them, they aſſured me that they had been made to believe, that I was to head them; otherwiſe, not a Man would have thought of turning out; adding, if that was not the Caſe, they would not mind the Officers, but live and die with me alone. While I was talking to the Men, ſeveral of the Officers came to the Parade, and told me, that as they had heard the Europeans had mutinied, they were willing to offer me their Aſſiſtance; but I abſolutely refuſed, in the Face of the whole Regiment, to have one of them, and ordered the whole to quit the Garriſon within the Space of Two Hours, under Pain of being ſent off with Guards. They are now, I believe, all gone.

Some have been very troubleſome, and particularly thoſe whom I have all along ſuſpected, and whoſe Confidence I uſed every Art to gain, in January laſt, when I heard that the whole were to form a Plan of quitting the Brigades, without giving any Warning; I even went ſo far as to approve of ſome of their Schemes, that they might do nothing without my Knowledge. Several had this Morning agreed to remain, at my Requeſt; but the reſt began to ſuſpect them, and they told me they were really in Danger of their Lives, if they did not proceed to *Calcutta*.

I am, &c.

Monghyr, 14th May 1766, 8 *P. M.* *Robt Fletcher.*

P. S. Lieutenant *Shrimpton* is ſtill here ſick, and has agreed to ſtay. He is the beſt of the whole, and much of a Gentleman.

N° 43 A.

Copy of a Letter from Sir *Robert Barker* to Lord *Clive*; dated *Bankipore*, May 15th 1766, 9 o'Clock.

Your Lordſhip's Favours of the 5th and 10th I received Yeſterday.

This Day the Officers departed from the Cantonments, notwithſtanding which the Regiment and Sepoys appear as well diſpoſed and regular as I ever ſaw them; indeed, the Men of the Regiment have been overheard to declare, that if the Officers were to leave me by myſelf, they would ſtand by me to a Man.

I think, in the Diſpoſition our People are at preſent, I could march againſt any diſaffected Set of People with Succeſs.

I am, my Lord,
Your Lordſhip's, &c.
(Signed) *R. Barker.*

P. S. There is an Oath taken, I am informed, by all the Officers reſigning, to preſerve with their Lives the Security of the Life of each Individual. This Oath has prevented Numbers from returning to their Duty, as they are apprehenſive they may be obliged to officiate in Meaſures contrary to their Oath.

N° 43 B.

Copy of Lord *Clive*'s Letter to Colonel *Smith*, dated at *Monghyr*, the 15th May 1766.

Sir,

I have received your Letter addreſſed to the Select Committee, by which I am informed of the mutinous Behaviour of the Officers of your Brigade, and encloſing your general Orders, in conſequence of ſeveral Officers preſent, and upon actual Service, and almoſt in the Face of an Enemy, deſiring Leave to reſign their Commiſſions.

Such a Conduct, at ſuch a Juncture, does theſe Officers as much Diſhonour as your ſpirited and ſoldier-like Behaviour does you Honour; and I am perſuaded the whole Board will join with me in acknowledging your Services upon this very intereſting Occaſion.

My laſt Letter will be a Guide for you how to act. Time and Circumſtances muſt be conſidered; but, that you may not be ignorant of what is going on in the other Brigades, I muſt inform you, that on the 7th the General and I, with ſeveral other Officers, ſet out from *Sydokbaug*, and ſent forward Majors *Champion* and *Polier*, Captains *Smith* and *Pearſon*, who arrived here on the 11th. We ſhould have been here ourſelves by the 13th at Night, or 14th in the Morning, but the heavy Rains filled the *Nullas* ſo conſiderably, that we could not reach *Monghyr* before this Morning. Yeſterday afternoon, upon my having ordered all the Captains down to *Calcutta*, the Officers became very riotous; and whilſt they were holding their laſt Conſultations, the Men began to get under Arms, declaring they would follow their Officers; but upon Captain *Smith*'s marching down with a Battalion of Sepoys, and Sir *Robert Fletcher*'s haranguing them, they declared they underſtood all the Officers were leaving the Fort, headed by the Commander; but upon being aſſured to the contrary, they promiſed to behave as Soldiers ought, and retired quietly to their Barracks. The Black Sepoy Officers, as well as Men, have given great Proofs of Fidelity and Steadineſs upon this Occaſion; and ſo long as they remain ſo, nothing is to be apprehended from the European Soldiery, even if they ſhould be mutinouſly inclined. Sir *Robert Fletcher*, having had Reaſon to ſuſpect ſome of the Officers were concerned in ſtirring up the Men, turned them all out of the Fort; they are now encamped at the Diſtance of Three Miles, and I have ordered them to depart To-morrow Morning.

The Day after To-morrow, the General and myſelf, with Ten or Twelve Officers, proceed with all Expedition to *Patna*; and after having ſettled every thing there, we ſhall proceed to *Benares* and *Allahabad*. Our chief Anxiety is, leſt this Diſaffection, if known to the Morattoes, ſhould encourage them to commit Hoſtilities. We expect Fifteen Officers from *Calcutta*; and I hope we ſhall be able to ſupply you in time, with a ſufficient Number to keep your Brigade in Order, until we receive Relief from the Coaſt.

It would be proper, I think, for you to make known to your Brigade, that I have lately lodged to the Amount of near Seventy thouſand Pounds (a Legacy left me by *Meer Jeffier*) in the Company's Caſh, the Intereſt of which I have eſtabliſhed as a Fund for the Support of Officers and Men, who may be diſabled or worn out in the Service.

* To a Colonel £.500 per Annum; to a Lieutenant Colonel, Three hundred Pounds; to a Major, Two hundred Pounds; to a Captain, One hundred and Fifty Pounds; to a Lieutenant, One hundred Pounds; to an Enſign, Seventy Pounds; to a Serjeant, Twenty

* This Eſtabliſhment was differently regulated afterwards by the Company.

Pounds;

Pounds; to a Corporal, Fifteen Pounds; and Ten Pounds to a private Man; a Part of which Penſions is to be continued to their Widows.

I have not yet acknowledged the Receipt of your Letter to the Select Committee of the 5th Inſtant; I ſhall approve of your remaining in the Field to the laſt Moment.

Monghyr, 15th May 1766. I am, &c. *Clive.*

N° 44.

Copy of Lord *Clive*'s Letter to Colonel *Smith*; dated at *Monghyr*, the 16th May 1766.

Sir,

In my Letter of laſt Night, I forgot to mention that you might perhaps, on this Occaſion, judge it neceſſary to put a few very deſerving Serjeants in Commiſſion; that Meaſure I leave entirely to your Diſcretion.

The principal Point you have to guard is the Fidelity of the Men. If you diſcover they have been tampered with, or have good Reaſon to ſuſpect that any Attempts will be made to ſeduce them, the Officers ſhould not be permitted to ſtay ſo long as the firſt of June; the ſooner you get rid of them the better; and therefore you had beſt bring them to an immediate Declaration upon that Subject.

I have this Morning had all the Troops at *Monghyr* under Arms, and made them a Speech on the Occaſion. The Sepoys are very firmly attached to their Duty; and I am now confident that the Europeans likewiſe will give us no Cauſe of Complaint or Apprehenſion. In ſhort, every thing here is as quiet and as well regulated as could be wiſhed.

Monghyr, 16th May 1766. I am, &c. *Clive.*

N° 45.

Copy of Colonel *Smith*'s Letter to Lord *Clive*; dated at Camp, in the Lines of *Serrajepore*, 17th May 1766.

My Lord,

Already I have tranſmitted you a Copy of my Letter to the Officers of the Second Regiment; encloſed you will receive a Copy of their Anſwer. I am by no Means ſurprized at it, however extraordinary; for after they have forgot their Duty to the Public, what can their Commanding Officers expect? Thoſe whom I firſt ſent from the Army, having been deſervedly reproached, have endeavoured to make a Reproach, intended for themſelves, to be regarded as general. The Meaſures I have purſued, my own Conſcience approves: If I had Twenty Lives, I would ſacrifice them all to ſupport the Civil Adminiſtration; for this appears the Criſis.

I have been obliged to detach the 8th Battalion of Sepoys, at the Requeſt of Major *Smith*, to march with all Expedition to *Allahabad*, as he is apprehenſive of ſome Diſturbances, after the Officers have left the Troops. I have forbid them at their Peril to leave *Allahabad*, without my Permiſſion. If they do put their Reſolution into Practice, I have directed the Major to adviſe your Lordſhip of this, or any thing extraordinary that may happen. The 8th Battalion of Sepoys will be at *Allahabad* the 20th, at Midnight; after which I ſhall be perfectly eaſy on the Subject of Mutiny from the Regiments.

Lieutenant *Vertue* has diſobeyed the Major's Orders of Arreſt, and ſays he had my Conſent to quit the Camp, and that I received his Commiſſion. This I hope will beſt appear at a General Court Martial.

I have the Honour to be, &c.
Richard Smith.

Camp in the Lines of *Serrajepore*, the 17th May 1766.

N° 46.

Copy of an anonymous Letter to Lieutenant *Farmer*, at *Bankipore*; dated *New Fort*, 6th May 1766.

Dear Sir,

This waits to acquaint you of the unwelcome Reception of the Remonſtrance ſent in by the Third Brigade. They have made an Advantage of its being without Date; by which they conclude it was done without the Conſent or Knowledge of Sir *Robert Barker*: There are ſeveral other Circumſtances, which they have pulled to pieces, and are making it as bad as poſſible. We all glory in the Military, for we hear they have put their Commiſſions in a Box, and have preſented them to his Lordſhip. I do not doubt but that you have heard of the Five Lacks he has given to the Military; a generous Soul, to break their Heads firſt, and then give them a Plaiſter! I wiſh there was any good News to communicate; but no News is beſt News now-a-days: You will excuſe my ſigning my Name, as I am liable to be ſuſpended ſhould this be opened; ſo will conclude myſelf,

New Fort, 6th May 1766. Dear Sir, your, &c.

N° 47.

Copy of a Letter from Lord *Clive* and General *Carnac* to the Council at *Fort William*; dated at *Bankipore*, the 29th May 1766.

Gentlemen,

We have this Inſtant received a Letter from Major *Smith*, at *Allahabad*; a Copy of which comes encloſed. There needs no other Proof to convince you with how much Inſolence, Diſobedience, and Diſreſpect, ſome of the Officers have behaved; and what fatal Conſequences would have happened to the Company, had we in any Shape receded, or given up the leaſt Point to ſuch a mutinous Aſſociation.

The public Declaration of all the Officers, both at *Monghyr* and *Patna*, puts it beyond a Doubt that many of the Civilians have been deeply concerned in promoting the late Combination, by encouraging them to perſevere in their pernicious Scheme, and promiſing them Support and Aſſiſtance; and if a Subſcription hath not been ſet on Foot for the Maintenance of all thoſe Officers who ſhould reſign their Commiſſions, many of them will be greatly deceived, ſince they have been induſtriouſly taught to believe that they might depend upon a Subſcription to the Amount of One hundred and Forty thouſand Rupees.

It is ſome Time ago that we judged it neceſſary to ſecure all the ſuſpicious Correſpondence between *Calcutta* and the different Brigades; and Yeſterday, in packing up the intercepted Letters, in order to ſend them down, we obſerved one which appeared to be in the Hand-writing of Mr. *Higginſon*, the Sub-ſecretary, to Enſign *Robertſon*, who hath been the principal Ringleader of the Second Brigade, and who received all the Officers Commiſſions. This Circumſtance excited our Suſpicions; and, upon opening the Letter, we found them fully verified. That Letter was diſpatched laſt Night, by the Preſident, to Mr. *Vereſt*, who will, without Doubt, lay it before the Board.

We beg leave to recommend to the Council the opening of all ſuſpicious Letters; every State in the World takes that Liberty, upon ſuch dangerous Occaſions; and we hope by that Means this Conſpiracy may be traced to the Fountain Head.

We will venture to affirm, That Letters of the Officers of the Army in *Great-Britain*, tending to excite them to Mutiny, on any Account whatever, would be deemed treaſonable, and the Authors condemned to die;

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ſurely then you will concur with us in Opinion, that *the ſevereſt Puniſhment our Conſtitution will admit of, ought to be inflicted upon Writers of Letters of the like dangerous Tendency in India.*"

We have the Honour to be, &c.

Bankipore, 29th May 1766. *Clive*, *John Carnac.*

N° 48.

Copy of an anonymous Letter to Enſign *Robertſon* of the Third Brigade; dated at *Calcutta*, the 6th May 1766.

Dear *Robertſon*,

I wrote you laſt from *Barraſet*, a few Days ago, in which I encloſed you a Copy of a Paper of *Europe* Intelligence juſt received over Land. Since when I am favoured with your Letters of the 26th of March and 23d ultimo; the former by the Hands of Mr. *Read*, accompanying the Hookers and Snakes, for your procuring of which I am much obliged to you. I alſo received from that Gentleman the Paper you mentioned to have ſent me by him, which I found to be the ſame as that I acknowledged the Receipt of in a former Letter. You ſeem, by your laſt Letter, to have ſent me down a poetical Verſion, in Imitation of *Horace*, which I have not received, ſo fear it is gone the ſame Way as many other Letters have lately done—you may gueſs where. I ſincerely wiſh you and your Society all the Succeſs you can imagine, but am afraid of being more particular at ſuch a critical Time. We are here daily expecting to hear how your Fate is to be decided, and many there are who are apprehenſive of deſperate Meaſures being taken. If you have any thing particular to write me, I think you had better do it in a diſguiſed Hand, without your Name ſigned to it, as I ſhall know who it comes from, and I will do the ſame by you. We hear that his L—— has determined to accept your Commiſſions, and ſorry I am to tell you, that a Report is current, that the whole Board have concurred with him. Oh! what will not Ambition and Self-intereſt lead many Men to do? Be aſſured that I am, with great Eſteem, ſincerely your's,

Calcutta, 6th May 1766. *A well-known Hand.*

N° 49.

A Copy of an anonymous Letter to the Officers of the Third Brigade and Army; without Date.

You are very prudent, Gentlemen, in acting as Volunteers, a Circumſtance that will highly pleaſe his Lordſhip, and aſſiſt him in diſmiſſing you all; and to keep it a Secret from the Men, by whoſe Aſſiſtance you can only be ſucceſsful; for if they do not join, he is fully reſolved not to give the Point up to you, but accept of all Commiſſions. What then will be the Conſequence if he gets the better of this? Eternal Slavery and Bondage, with Shame to you all.——Let the Men join, and that will oblige him to come into your Terms.—You can always put a Stop to them, before they do much Miſchief; but take Care your Terms are moderate. What a Pimp your C——l is: I wonder you don't flog him: Can it be poſſible you have let *Duffield*, &c. be ſent to *Calcutta?* If you have, you are a daſtardly Set. How will the Civilians laugh at you, if you don't get the better?

The following is a Converſation between his Lordſhip and the General, which ſend to the other Brigades; I overheard it myſelf.

General. What will your Lordſhip do with the Army?

Clive. Hang one Half for an Example to the other.

General. How will you be provided with Officers?

Clive. Send to *Madraſs* and *Bombay* for all they can ſpare; and make Serjeants and Corporals for the preſent.

General. Our Serjeants and Corporals will never do for Officers.

Clive. They will do till we get better.

General. And when you have got better, what will your Lordſhip do with them?

Clive. Why, reduce one Half to their former Station, and for fear the other Half ſhould be too ſtrong, I will order them to *Calcutta*, clap them on board Ships, and ſend them to *Bencoolen*, where they ſhall do private Duty as before.

General. Your Lordſhip will be liable to Proſecutions at Home.

Clive. I'll be d—d then; for I'll ſend ſuch Inſtructions to the Governor, that few ſhall remain to tell the Story.

General. If the Men join, what will you do?

Clive. By G-d I muſt give them their own Terms; but the Gentlemen, by acting as Volunteers, ſeem determined to prevent that. Let them do ſo a little while longer, and by G-d I'll do for them.

The above is an abſolute Fact, but I cannot ſign, for fear of Diſcovery; however, the Light is not truer. For God's Sake act with Spirit; elſe adieu, as Military-men, to every thing!

Calcutta.

N° 50.

Copy of a Letter from Lord *Clive* and Council to Colonel *Smith*; dated at *Fort William*, 6th October 1766.

Sir,

We are of Opinion that the Exiſtence of the *Eaſt India* Company, in a great Meaſure, depends upon the maintaining an indiſputable Authority over their Military Officers; and many late Inſtances have convinced us, that is is neceſſary every legal Meaſure ſhould be adopted that can prevent the Army, or any Individuals thereof, from aſſuming an Independancy. The Mutiny Act being the only Guide we have, whereby to determine the Nature and Intent of the Military Eſtabliſhment for the *Eaſt Indies*, we could not fail to recur to that Act of Parliament, as ſoon as we were made acquainted with the mutinous Aſſociation of the Officers. From hence it appeared evidently to the Board, as it alſo did to Lord *Clive*, and General *Carnac*, at *Mutejyl*, who ſignified the ſame to us, that the Company could have no Security for the Services of their Army, unleſs by the Obligation of Contracts. His Lordſhip, even before the general Reſignation took place, expreſſed his Determination, that every Officer ſhould, in future, enter into a Contract to ſerve for a limited Time; and his general Orders of the 23d of June, from *Chuprah*, contain a public Declaration, That all thoſe who had reſigned, and might be reſtored, ſhould be obliged to bind themſelves to the Service, in future, by a Contract. Lord *Clive*, however, was pleaſed to promiſe an Exception with regard to ſuch Gentlemen as had, by remaining firm to their Duty, given ſufficient Proofs that they needed no other Tie than that of Honour to bind them to the due Obſervance of Military Diſcipline; and indeed, had no ſuch Promiſe been made, the Exception is in itſelf ſo equitable, that we could not reaſonably have rejected it, if an Application had been made on that Head, by any who had not deviated from their Duty. Our abſolute Determination now is, that the accompanying Contract ſhall be executed without Delay, by every Officer reſpectively who reſigned the Service; and

and you are hereby directed to cauſe the ſame to be executed accordingly, ſignifying in public Orders, an Exception for the Gentlemen who did not reſign, as a Teſtimony of the Senſe we entertain of their honourable and ſpirited Conduct. You will, however, inform them, that, if they have no Objection to join in the Meaſure, the Governor and Council will conſider their Compliance as a farther Mark of their Zeal for the Service; and the Example ſet by you, will, we doubt not, have the deſired Effect.

The Officers in general are to be aſſured, that no Officer ſhall ever be refuſed Leave to reſign, except in ſuch a Caſe as lately happened, where there appears a Combination to diſtreſs the Service, and to force the Governor and Council into Terms; or where the Requeſt is made with a View to evade an Enquiry into any preceding Miſconduct.

Fort William, 6th October 1766. We are, Sir, &c.

N° 51.

Copy of a Contract, or Engagement, to be ſigned by the Military Officers in the Service of the *Eaſt India* Company.

Know all Men by theſe Preſents, That I *A. B.* for and in Conſideration of a Captain's Commiſſion, in the Service of the honourable United Company of Merchants of *England* trading to the *Eaſt Indies*, to me given by the Preſident and Council of *Fort William*, in *Bengal*, in the *Eaſt Indies*; and the Sum of Rupees to me in Hand paid by the ſaid Preſident and Council, the Receipt whereof I do hereby acknowledge, being the Amount of One Month's Pay as Captain in the Service of the ſaid honourable United *Eaſt India* Company, Have contracted and agreed, and by theſe Preſents do covenant, contract, and agree, with the ſaid Preſident and Council of *Fort William*, for and on Behalf of the ſaid United *Eaſt India* Company, to ſerve them in a Military Capacity for the Space of Three Years, to be computed from the Day of the Date hereof; and alſo, that I will not then, or at any other Time, quit the ſaid Service without giving Twelve Months previous Notice, in Writing, of ſuch my Intentions, to the Preſident and Council of *Fort William* aforeſaid, for the Time being, and obtaining their Permiſſion for that Purpoſe.

In Witneſs whereof I have hereunto ſet my Hand and Seal, at *Calcutta* in *Bengal* aforeſaid, this Day of in the Year of our Lord

A. B.

Signed, ſealed, and delivered, at *Calcutta* aforeſaid, where no ſtamped Paper is to be had, in the Preſence of

C. D.
E. F.

APPENDIX, N° 2.

Fort St. George, the 14th March 1768.

Military Department.

At a Conſultation;

PRESENT,

Charles Bourchier, Eſq; Governor, Preſident.

George Stratton, *John Call*, *George Dawſon*, *George Mackay*, *James Bourchier*.

Mr. *Ardley* abſent on Service.

THE following Inſtructions were this Day wrote, and delivered to Major *Fitzgerald*:

To Major *Thomas Fitzgerald*.

Sir,

Being convinced by Experience, that no Service can be expected from the Nabob's Black Cavalry, unleſs they are regularly paid, and made immediately ſubordinate to our Officers; and being alſo convinced, that neither the one or other of theſe eſſential Circumſtances will ever take place, while the Horſes and Riders are hired at a certain nominal Monthly Pay, which is ſeldom diſcharged; we have Reſolved, ſeeing the abſolute Neceſſity of ſuch a Body, to form Two Troops of European Cavalry, the one conſiſting of Foreigners under Captain *Aumont*, and the other of Engliſh Troopers under Captain *Cowley*, to be equipped and ſubſiſted at a certain Monthly Expence, ſpecified in a Contract made for that Purpoſe, of which you have a Copy encloſed.

But as theſe Two Troops of Horſe would not, in our Opinion, be ſufficient, either to eſcort Proviſions to the Army, keep the Skirts of the Camp clear of *Hyder*'s Horſe, or protect the *Carnatic* from Incurſions, we have requeſted the Nabob (and he has conſented) to form, under our Directions, a Body of 500 Horſe, all his own Property, to be nominated by the Men at preſent in his Service, or ſuch others as will readily conform to the Diſcipline neceſſary to be eſtabliſhed.

To ſupport the Cavalry, and enable them to act more effectually, it is alſo our Deſign to add to them a ſelect Battalion of Sepoys, properly equipped for quick Movement, with their light Field Pieces; and Two or Three Companies of foreign light Infantry, with Two more light Field Pieces: Theſe different Bodies will be capable of acting ſeparately, in different Situations; and when united, will form ſuch a reſpectable Corps, as will be capable, according to our Ideas, of rendering eſſential Service, and remedying, in great Meaſure, the Inconveniences our Army in the *Carnatic* has lately been ſubject to.

From the Propoſal you made the Preſident, and the Opinion we have of your Activity and Zeal to promote the Good of the Service, and diſcharge your Duty as an Officer, we have choſen you to command theſe united Bodies; and the following are to be your Inſtructions for forming and completing them.

1ſt. The Number and Pay of the European Cavalry, both Engliſh and Foreigners, you have in the particular Contracts; conformable to which they are to be ſubſiſted, either in full, or in proportion to their effective Numbers; and you are to counterſign Monthly the Pay Rolls of each Troop, as well as of the Black Cavalry and Infantry.

2d. The Nabob has aſſured us, that he will give the moſt expreſs Orders, that all his own Horſes ſhall be ſent to you; and that he will make up the Number 500, beſides Officers: You will examine them, and keep only ſuch as are fit for real Service; and take Care that their Saddles and Accoutrements are in good Order; for which Purpoſe, and to feed and find the Horſes

Appendix, No. 2.

Horſes in every Article, you will be paid at the Rate of 7½ Pag' per Month.

3d. The Men who are to ſerve in this Body of Black Cavalry, are to be choſen by you, for their Abilities and good Diſpoſition to learn and ſubmit to a regular Eſtabliſhment and Diſcipline: They are to conſiſt of Five Companies, and each Company of the following Numbers:

		Pagodas.		Pagodas Stoppages.
1	Jemmidar to command	per Month. 31	out of which	1
7	Subaltern Jemidars, as Lieutenants	D° 10½	D°	¼
7	Ditto, as Cornets	D° 8½	D°	½
6	Horſemen, on the Footing of Serjeants	D° 6½	D°	½
6	Ditto, on the Footing of Corporals	D° 5½	D°	½
1	Colour Man	D° 5½	D°	½
88	Private Horſemen	D° 3½	D°	½

Your own Pay, and that of the other Officers, to be expreſſed in an Eſtabliſhment, of which you have a Copy encloſed. And as it is our Intention, that the Horſe, Foot, and Artillery, ſhall all be in Readineſs to move at a Moment's Warning, we have formed a State of Allowances for each Corps, which are to be paid Monthly; and we expect that it be a Part of your Care to ſee the Laſcars, Cooleys, Bullocks, &c. are conſtantly kept up agreeably thereto.

4th. By a Capitulation, made with ſome Foreigners who have come over from *Hyder Ally*'s Service, of which you have a Copy, you will perceive it is our Intention to form them into Companies, and uſe them as light Troops: They are for the preſent to act under your Command; you will review them as ſoon as poſſible, and ſee that none are taken into the Service but ſuch as are really fit for it; eſpecially of the Topaſſes: Such as are not, you will order to be diſmiſſed, to ſeek their Livelihood elſewhere.

5th. A Subaltern Officer of the Artillery, with

S.	C.	B.	G.	Mrs.
1	1	1	2	8

will be ordered to join this Party with Two light Three Pounders, Stores and Ammunition in proportion. You will take care that the Bullocks with theſe Guns are good, and capable of marching as faſt as the Men.

6th. We cannot yet determine how or where you may be employed; but to be ready for any Event, we think *Arcot* is at preſent the beſt Place to aſſemble, and form the whole Party; and as ſoon as every Corps is complete, we ſhall give you farther Directions, as to its Deſtination. We have only to recommend in general, that the Party be equipped in the moſt complete Manner, with all Field Equipage, and not incumbered with too much Baggage; but to be able to move in all Caſes with the utmoſt Eaſe and Expedition. The Battalion of Sepoys, which we ſhall order to join you, will be ſupplied with that View; and you muſt engage Buzar People to attend you wherever you may march; but you will obſerve that the Foreigners, by their Capitulation, are to have a ſeparate Buzar, if they inſiſt thereon.

As you cannot be ignorant of our Views in engaging theſe Foreigners, we doubt not but you will do every thing in your Power to render them uſeful, and conciliate them to the Service, by avoiding any Diſtinctions that may render their Situations diſguſting.

We are, Sir,

Fort St. George, 14 March 1768. Your moſt obedient Servants, *Ch' Bourchier*, &c. Council.

Appendix, No. 3.

APPENDIX, N° 3.

N° 130.

From the Governor of *Fort Saint George* to the Nabob, June 4th 1763.

ABOUT Three Weeks ago I received Advice from *Bombay*, that a Ceſſation of Arms had taken place between *England*, *France*, and *Spain*; but I did not write to you concerning the ſame, becauſe I could not at that Time inform you of any Particulars. I have now the Pleaſure to inform you, that a Ship is arrived from *Europe*, and brings a Confirmation that all Hoſtilities are entirely at an End, and that the principal Articles of a Peace are agreed on; ſo that there is no Doubt but the Treaty of Peace will be fully and completely ſettled in a ſhort Time. As theſe principal Articles contain only the Heads of the Agreement, and are not fully and particularly explained, I cannot yet ſay exactly how the Affairs in *India* are to be adjuſted; but it appears to me, that we are to reſtore to the French their Annual Factories, in the Condition they now are, and the French renounce all Pretenſions to ſuch Countries as they had, or pretended to have had, Grants for, from the Princes of *India*, ſince the Commencement of the late War; but the Engliſh are not limited or reſtrained in that Reſpect. All theſe Particulars will doubtleſs be fully explained in the definitive Treaty of Peace, which I expect to receive this Seaſon, and I will then write to you more fully; in the mean Time, I rejoice extremely, that, by this Treaty, the Engliſh are in nowiſe reſtrained from aſſiſting and protecting their Friends and Allies. The Company has always regarded you as their firm Friend, and your Intereſt and theirs are ſo united as to become one; we may therefore be perfectly eaſy on that Head.

When I had the Honour of your Company here at *Madraſs*, beſides other Marks of Goodwill and Attachment to the Company, you were ſo favourable as to intimate to me your Deſign of making ſome Grants to the Company, as a Compenſation for the vaſt Loſſes they have ſuſtained during the late Troubles, by the great Sums of Money they advanced, and by other Means. As the Concluſion of Peace will put Affairs in *India* in a State of Security, I think I may now return to my native Country with a contented Heart; and, as it would give me great Pleaſure to be the Bearer of ſuch a Mark of your Friendſhip to the Company, I hope you will think this a proper Time to carry your favourable Intention into Effect, by cauſing the proper Saneds to be expedited.

Appendix, No. 3.

N° 155.

From the Nabob, dated 19th July, Received 1st Auguſt 1763.

I have received the Favour of Two Letters from you, dated 4th June; the one, in Anſwer to my ſeveral Letters of 17th, 21ſt, 28th April, 8th, 9th, 23d May; the other adviſing me, that you had received a Confirmation of the Ceſſation of Arms, between the Kings of *England*, *Spain*, and *France*. It gives me great Pleaſure and Satisfaction to hear of the Peace, and the more ſo, as you are pleaſed to inform me, that the Engliſh are not, by the Treaty, prevented from aſſiſting their Friends and Allies.

You are pleaſed alſo to intimate, that, as the Peace will put the Affairs in theſe Parts in a State of Security, you purpoſe returning to your native Country, and deſire that I would prepare the Saneds for the Countries I propoſed, when I was at *Madraſs*, making over to the Company; and that it would be a great Pleaſure to you to be the Bearer of ſuch a Mark of my Friendſhip to the Company.

As I ſhall always retain a perfect Remembrance of what I owe to the Company, as they have always ſupported me againſt my Enemies, I cannot but in Gratitude always look upon their Intereſt as inſeparable from my own; and ſhall always eſteem them as my Guardians and Protectors. The Grants I propoſe making over to the Company are not a ſufficient Recompence for the Pains and Trouble they have taken in my Affairs; but as it is not in my Power to do more, I hope they will be pleaſed to accept of them as a Token of the Senſe I have of their Services. The Expedition againſt *Uſoff Cawn* prevents my coming to *Madraſs* to ſettle this Matter, and to make over the Saneds to the Company; but as ſoon as the Buſineſs of *Madura* is finiſhed, I will immediately come to *Madraſs*, and prepare the Grants, in order that you may carry them with you to the Company. May your Happineſs always increaſe.

N° 174.

From the Nabob, dated 16th, Received 17th October 1763.

Agreeable to my Promiſe, I herewith preſent you the Saneds for the under-mentioned Diſtricts of the Jagueer, which is to the utmoſt of my Ability; and muſt inform you, that theſe Countries are beſt flouriſhing, and choſen from thoſe under my Government. This gave me entire Satisfaction, becauſe they are allotted for my ſincere Friends, that I may not be troubled hereafter in any Reſpect: I know not how to expreſs the Senſe I have of the Company's Goodneſs to me; I muſt leave it to you therefore, my good Friend, who are returning to *England*, to do this for me to the Company; and you may promiſe them, that I and my Sons will be ever moſt truly attached to the Intereſt of their Affairs. I have received ſo many Favours from you, that I do not know how to aſk more; but you well know, that the Work, which we have jointly carried on, will not be complete, unleſs the other Gauts are ſecured, as we have ſecured that of *Sant Gady*. This ſhould be done as ſoon as it pleaſed God to put *Madura* into our Poſſeſſion; for the Succeſs the Marates have met with in theſe Days is likely to bring about an advantageous Peace between them and Nizam *Ally Cawn*, which will leave them quite at Leiſure to diſturb us; and ſhould they do ſo, we ſhould either give them a Sum of Money to retire, or perhaps ſuffer conſiderably by the Damage they will do to the Country. This would add greatly to the Load I now labour under, and conſequently render me unable to diſcharge the Company's Debt; at preſent I hope to be able to pay off the Balance now remaining due, which you tell me will amount to about 35 Lacks of Rupees, on all Accounts, to the 12th Inſtant October 1763; in which Caſe I hope to leave nothing unpaid of the Debt, excepting the growing Expences the Company may be at, which I leave to the Fidelity, Friendſhip, and Kindneſs, of the Company in *England*. When I account the great Expences of the preſent Expedition, the Deductions of the Countries I now give to you from my Revenues, and the Money I am to pay in Diſcharge of the Company's Debt, I ſhall find it hard to provide for the Neceſſaries of my Government; it will require Three Years Peace for my Affairs to be ſettled and regulated; if I live, all will be well and good, but ſhould an Accident happen to me, my Sons will be in much Need of your Aſſiſtance; and it would be great Relief to my Mind to be certain that you would ſupport my Son, both at preſent, and in future, in the ſame Manner as you have me. It will be a great Pleaſure to me to find that you don't deliver the Management of the Diſtricts of the above Jagueer to the People of my native Country, nor to *Anta* (meaning *Antozey Punt*) and you'll not deliver them on any Account through the Means of the ſaid *Anta*. If any Balance remains due to the Circar, from the ſaid Diſtricts, after it be proved by the Circar Officer, you'll get it collected and paid to the Circar, or place the ſame to the Credit of the Company's Debts. As the Circar Country, and the Company's Jagueer, lay near each other, many of the Country Enemies, the People who are indebted in a Balance to the Circar, and the Inhabitants, may probably take Protection of the Engliſh, which will not only occaſion a great Loſs to the Circar, but will be detrimental to receive the Company's Money. Although my Affairs, and thoſe of the Company are one, yet in Appearance ſome ſenſeleſs People will take them to be ſeparate; wherefore I muſt deſire you'll, according to your former Agreement, order the Company's People, at this very Time, not to ſuffer the People belonging to the Circar ever to come or live there, that the People of all Ranks may be convinced of the firm Friendſhip and Union between us.

Liſt of the Saneds.

Havaly Tirpaſore Parganna, - - -	1
Seven Magans belonging to *Tirpaſore*, - -	1
Parambauck Pargana, - - -	1
Ponniar Pargana, - - - -	1
Cheacarcot Pargana and Jagueer, - -	1
Peddapaiam Pargana, - - -	1
Manamangalam, - - - -	1
Tircucheycannam, or *Chegalpet* Panama, -	1
Two *Conjeverams*, - - - -	2
Cavalong, alias *Saudetbender*, - - -	1
Wotarmallore, - - - -	1
Salawack, - - - - -	1
Cavantandalam, - - - -	1
Madwrantaxam, - - - -	1
The Villages of *Chennam Naick* and *Nadoopat*, -	2
In all	17

N. B. Superſcription of this Letter is as follows:

To the Governor and Council of *Madraſs*.

From the Governor and Council to his Excellency Nabob *Womdatul Molk, Serajah Doulut Annaverden Khan Behauder Munſoor Jung*.

N° 181.

May it pleaſe your Excellency,

It is with infinite Satisfaction we acknowledge the Receipt of your Excellency's Letter addreſſed to us, dated

dated the 16th of laſt Month, October, together with Seventeen Saneds, whereby your Excellency has been pleaſed to grant and make over to the Company the under-mentioned Pergannas, as a Teſtimony of your Regard and Friendſhip; viz.

Havaly Terpaſore Pergana - -	1
Seven Magans belonging to *Terpaſore* -	1
Porembauck Pergana - - -	1
Poonar Pergana - - - -	1
Checacot Pergana - - -	1
Peddapolum Pergana - - -	1
Mannamangalum - - -	1
Tricheconum or *Chingleput* Pergana and Jagueer	1
Two *Conjeverams* - - -	2
Covelong, alias *Saudet Bunder* - -	1
Outermelore - - - -	1
Saliwanck - - - -	1
Cavantandelum - - - -	1
Madwrantacum, &c. belonging to *Carongely*	1
The Village of *Chennam Naick* and *Nadoopet*	2
Saneds	17

We have not yet been able to get theſe Senads tranſlated into Engliſh; but as the Preſident tells us, that he underſtands from you, that the Grants you have been pleaſed to make to the Company were unincumbered, we ſhall, in conſequence of this Information, order the whole of thoſe Countries under *Conjeveram*, *Terpaſore*, *Manammengulam*, *Carangoly* and *Chingleput*, that lay between the *Manore* River to the Southward, and the River to the Northward, to be taken Poſſeſſion of in the Name of the Company.

We, in Behalf of the Company, return you our unfeigned Thanks; and ſhall not fail to repreſent to the Company how firmly you are attached to their Intereſt, and that theſe Grants, which you have now made to them, are intended as a Mark of the grateful Remembrance you bear of their Services: We have no Doubt but that they will receive them as ſuch with open and contented Hearts, and be thereby more firmly than ever attached to your Intereſt, if it be poſſible to be more ſo than they have been. Pleaſe to be aſſured, that we ſhall not knowingly put theſe Perganas under the Management of any Perſon that may be diſagreeable to you; and ſhould any Balance be due to the Circar, we ſhall endeavour to get them collected as you deſire, and paid to the Circar. As we never have, ſo we never ſhall, give Protection to any Perſons who may have Accounts to ſettle with the Circar, not doubting but that you will act in the ſame Manner towards thoſe who may have Accounts to ſettle with the Company, ſhould they at any Time ſeek Refuge under your Government. You deſire that the People belonging to the Circar may not be ſuffered to live in the Company's Diſtricts, that People of all Ranks may be thereby convinced of the firm Friendſhip and Union between us. We, on the contrary, requeſt the Favour, that you'll permit all ſuch People as now live in the Company's Diſtricts, and chuſe to remove their Habitations, to live under your Government, freely to do ſo: This, we think, will be a greater Proof of our mutual Friendſhip. The Countries of Friends ſhould be open to each others Subjects, provided they are not Delinquents. What you are pleaſed to deſire of us, in reſpect to the *Gauts*, ſeems ſo manifeſtly tending to the Peace, Security, and Proſperity, of the *Carnatic Payne Gaut*, that we moſt earneſtly wiſh it to be accompliſhed; and therefore we beg you'll be aſſured, that we ſhall take the firſt favourable Opportunity to aſſiſt you effectually in ſecuring thoſe Paſſes. It will give the Company great Satisfaction to receive the News of your Intention to diſcharge the Debt at the Times you have appointed; we are very ſenſible, that it is a heavy Burthen upon you, and that it will require ſome Time to reſtore your Affairs to ſuch a Condition as may make you perfectly eaſy; and we moſt earneſtly wiſh to ſee that Day, that you may live long to enjoy the Happineſs of Proſperity; but ſhould it happen otherwiſe (which God forbid) you may make your Mind perfectly eaſy in reſpect to your Family; there is not the leaſt Doubt but that the Company will always continue their firm Friendſhip and Protection to your Sons, upon the ſame Principles, and from the ſame Motives, which have attached them ſo ſtrongly to the Intereſt of their Father.

We have the Honour to be, with great Regard,
Your Excellency's
Fort St. George, 8th Nov. 1763. moſt faithful Friends, and humble Servants.

N° 182.

From the Nabob to the Governor and Council of *Fort St. George*, dated 4th, Received 8th, November 1763.

I, in order to gain the good Will of the Company in *England*, ſettled ſome Diſtricts as a Jagueer, and gave Saneds for them. As there is a great Friendſhip ſubſiſting between me and the Company, there is no Manner of Diſtinction between us; as you'll deliver thoſe Diſtricts to Somebody, I requeſt, that if you think proper to let out thoſe Diſtricts through my Means, for the continual Enjoyment, the Rents thereof ſhall be paid to the Company every Year, according to the original Revenues ſet forth in the Saneds of the Jagueer aſſigned. Out of Regard to the Company's Friendſhip, I thought fit to adviſe you with it.

N° 191.

From the Governor of *Fort St. George* to the Nabob, dated 20th November 1763.

I find your Letter of the 4th of this Inſtant November has not been acknowleged: You are therein pleaſed to requeſt, that the Countries you have aſſigned over to the Company may be conſtantly let to you, and that you'll engage to pay the Company the original Revenues, as they are valued in the Saneds. However agreeable this Propoſal might be to me, it is not in my Power to comply therewith; as it is a poſitive Order from the Company, and from which I cannot on any Account deviate, That all their Farms or Diſtricts ſhall be put up at public Outcry, and let to the Perſon who bids the higheſt for them.

Tranſlate of a Letter from the Nabob, dated 16th Auguſt 1770, with the Remarks of the Committee thereon.

From the NABOB.

Dated and Received 16 Auguſt 1770.

A. When you did me the Favour with the Committee, to come to my Houſe, you mentioned the Force which the Two Generals thought neceſſary for the Protection of the Country, amounting, at the loweſt Eſtimation, to 2,500 Soldiers, with Artillery, and 12,000 Sepoys; out of which Number, you deſired to know how many I was able to maintain; adding, that you begged this Information might be given you with all Frankneſs and Sincerity; conformable to which I ſhall now acquaint you with what occurs to me on this Subject.

B. When

REMARKS.

A. This brief Recital of what the Committee repreſented to the Nabob, in their late Conference with him on the Military Eſtabliſhment, is juſt as far as it goes: but the Committee added, that as it would be neceſſary to draught from that Eſtabliſhment, of Europeans, about the Fourth Part, for the Service of the Circars, that Deficiency in Europeans ſhould be ſupplied by an equivalent Strength of Sepoys, over and above the Twelve Battalions propoſed.

B. It

B. When I gave the Jagueir to the Company, in Mr. *Pigot*'s Time, I ſtipulated that the Company ſhould ever aſſiſt me and my Children with Soldiers, Guns, Military Stores, &c. without demanding any Thing further from me whatever; and Mr. *Pigot* agreed thereto; the Company likewiſe, in their Letter of the 1ſt June 1764, in Anſwer to this Appointment of the Jagueir, expreſs themſelves in the kindeſt Manner, promiſing their perpetual Aſſiſtance to me and my Children, for which I eſteemed myſelf much obliged to them.

C. Had this Queſtion, my Friend, of how many out of theſe 12,000 fighting Men, I am able to maintain? been aſked me at a Time when the Company were not in the Poſſeſſion of the Circars, and only held that of the Jagueir I gave them in theſe Parts, I ſhould not have been ſurpriſed at it, for then they had the Ability they now have; but at preſent, were they to keep up thoſe 12,000 fighting Men, or even more, out of their Revenues, the ſame is practicable, as the Peace and Quiet of my Country are eſſential to the Company. as well for the Protection of their Jagueir, as their Trade.

D. I am not, however, deſirous they ſhould be put to ſo much Difficulty, although you, Gentlemen, have well ſeen the Wars which for ſome Years paſt have ſucceſſively fallen to the Lot of my Country, the laying waſte of that Country, and the killing and wounding of its Inhabitants. To every one, likewiſe, are known the Load of Debt I labour under, my own neceſſary Charges, and thoſe of my Country, and the conſtant Apprehenſion of the laying waſte of that Country by the Marrattas or others, which the Inhabitants indeed are convinced will come to paſs. For theſe Reaſons it is hard for me to maintain an hundred Men more than are neceſſary; however (tho' it may be a Loſs to me) yet, with the Hopes of obtaining the

B. It does not appear to be ſo by the Letters on Record. See the Country Correſpondence, 1763.

To the Nabob, N° 130.

From the Nabob, N° 155.

From the Nabob to the Board, N° 174.

To the Nabob, from the Board, N° 181.

C. It appears by a Calculate of our Revenues, the Circars included, that the Charge of ſuch an Eſtabliſhment of Europeans as the Company have appointed, together with 12 Battalions of Sepoys, and the Expences of the Civil Eſtabliſhment, would very near conſume the whole in Time of Peace; if therefore the Company were to keep up, beſides the Europeans, 12 Battalions of Sepoys for the Defence of the *Carnatic*, at their own Expence, beſides the Force neceſſary for the Protection of the Circars, their whole Revenue would be far ſhort of that, and the Civil Expences, without Inveſtment, in Time of Peace; how then could ſuch a Force be maintained in Time of War, when the Charges are great, and the Revenue leſs?

D. Under Mr. *Palk*'s Government, the Nabob propoſed, or at leaſt agreed, that Ten thouſand Sepoys ſhould be entertained, officered, diſciplined, and paid, by the Company, and kept under their Orders, but the Charge thereof carried to the Nabob's Debit; and they were accordingly ſo entertained, till the Concluſion of the Peace with *Hyder Ally*; when it was with Difficulty we could prevail on the Nabob to conſent that any ſhould be ſo kept up; however, he at length conſented, that inſtead of Ten, only Seven thouſand ſhould be kept up on the former Footing. We have not made any poſitive Demand on the Nabob, for any ſpecific Number of Sepoys out of the 12 Battalions to be entertained on his Account; but we have intimated, that we

Peace and Quiet of the *Carnatic*, agreeable to your Opinion, and that of the Two Generals, I ſhall place under their Orders, at my own Expence, and without the Participation of the Company, 10,000 Sepoys, and 2,000 Horſe, viz. the 7,000 Sepoys kept up by Means of the Company on my Account, and 3,000 other diſciplined Sepoys, and 2,000 Horſe fit for the Service, making in all, agreeable to the Deſire of the Generals, 12,000 fighting People, who ſhall be kept under their Orders in Time of War, as long as the Revenue of the Country will defray their Expence.

E. And

with he would, as formerly, allow us to charge 10 Battalions to his Account. By this Anſwer he declines it, and conſents only that 7,000 Men, or Seven Battalions, according to the new Eſtabliſhment, ſhall be kept up by us for him. The 3,000 Men of his own diſciplined Sepoys, which he propoſes to put under our Orders in Time of War, will by no Means anſwer the ſame End as a like Number diſciplined and kept up conſtantly under us; for though they are much better than the reſt of his Rabble, they are not to be depended on; more eſpecially as they are to receive their Pay from the Nabob. Two of theſe very Battalions, in the laſt War, laid down their Arms in the Midſt of Service, for want of their Pay; and not being able to obtain it from the Nabob, we were obliged, in all our Diſtreſs for Money, to give it them; though it has ſufficiently appeared ſince, that the Nabob did not want the Means of doing it, but the Will. The honourable Court of Directors, in the 37th Paragraph of their Commands of the 17th March, 1769, tells us indeed, "that "as the Defence of the "*Carnatic* reſts on the Com-"pany, in caſe of an In-"vaſion, ſo it is reaſonable "and proper that the Na-"bob ſhould ſubmit to "be controuled by them, "with reſpect to the Num-"ber, and diſciplining the "Troops." There was a Time when the Nabob would, at leaſt with a ſeeming Readineſs, have acquieſced in any Meaſures recommended to him by the Board, which appeared calculated to promote his Security and Advantages, and when he ſeemed glad of an Opportunity of expreſſing, not only by his Words, but Actions, his ſole Dependance on the Company for Support.

We have in our late Advices informed the Company very particularly of the extraordinary Change in the Nabob's Diſpoſition, and of the many Difficulties we have experienced in our Tranſactions with him. It is but too evident that he no longer retains his former Confidence in the Company, and that his Expectations

of

Appendix, No. 3.

Appendix, No. 3.

E. And here I beg, in Conſideration of our Friendſhip, that you would acquaint me what Number of Soldiers, Artillery, and Stores, you propoſe putting under the Orders of the Generals, in Return for the Jagueir in theſe Parts. The Sum of all which, in brief, is this, that the Charges of 10,000 Sepoys, and 2,000 Horſe, are to be on my Account; and that thoſe of the Soldiers, Artillery, and Military Stores,

F. Proportionate, as the Revenues of the Jagueir, dependant on the *Carnatic*, ſhould, as is reaſonable, be employed by the Company for the Defence of the *Carnatic*. After I am acquainted with the Number of Soldiers, &c. you and I will conſider how many ſhall be kept for Field Service, and how many for the Garriſons. General *Lawrence* formerly, with 2,000 Sepoys, beat repeatedly the *Delawaye* of *Myſore*, *Hyder Naigue*, and *Morarirow*, together with the French. General *Coote*, alſo, notwithſtanding he had a leſs Number of Sepoys than he now aſks for; and notwithſtanding likewiſe he was at that Time beſieging *Pondicherry* (which he nobly took) and that his Forces were diſperſed in different Forts and Places, yet effectually puniſhed the Troops of *Hyder Naigue*, who were coming to the Aſſiſtance of the French. General *Smith*, likewiſe, not long ſince, with a ſtill leſs Force of Sepoys than thoſe required, drove effectually from the Field the Soubah and *Hyder Naigue*. Indeed, I have often ſeen the Spirit and Reſolution of Generals *Coote* and *Smith* with my own Eyes, and am convinced, that if any Enemy ventures to engage them, by God's Bleſſing, with a leſs Force than this, they will effectually beat him.

of Aſſiſtance from Government, which he has long entertained, are greatly increaſed by the Arrival of his Majeſty's Letters and Preſents, and the extraordinary Powers veſted in the Miniſtry by Sir *John Lindſay*.

In the preſent Temper and Diſpoſition of the Nabob, we fear we ſhall be unable to prevail on him by Arguments to adopt any Meaſures, however ſalutary, unleſs they are entirely conformable to his own Sentiments; and we dare not enforce what the Company have recommended in the above-mentioned Paragraph, without ſubjecting ourſelves to the Imputation of endeavouring to violate the Friendſhip between the Nabob and the Company.

We muſt therefore, for the preſent, content ourſelves with uſing our utmoſt Endeavours, by Remonſtrance and Perſuaſions, to induce the Nabob to conſent that Ten Battalions on the New Eſtabliſhment be kept up and paid by the Company, and charged to his Account.

E. It will be very proper to inform the Nabob of the Force that we propoſe to be kept together in a Body, as an Army for Field Service upon all Occaſions, but which is, on no Account, nor any Part of it, to be conſidered as a Force kept up in return for the Jagueir; what has been ſaid under Remark B ſufficiently explains this Subject, and proves, that the Jagueir ſhould be conſidered as a Compenſation for the paſt only; and that whatever the Company may do in future is to be deemed free and voluntary.

F. The Nabob being deſired to explain his Meaning in the Word proportionate, leaves it ſtill vague, but gives us Room enough to underſtand that he means equal; which needs no other Comment than the Remarks B. and E.

G. But this I alſo well know, that, if we had Ten Times this Force, we cannot hinder the Country being burnt and laid waſte by Horſe. The Protection of the Forts, therefore, from thoſe Horſe, is only what remains; and this, by God's Bleſſing, can be done by my Troops alone. As you deſired me to acquaint you with my Thoughts, freely and openly, I have done ſo; and I have only to add, that I am in every Situation the Company's invariable Friend, and ſincere Wellwiſher.

What can I ſay more?

G. This is very juſt; Horſe may, in Spite of all our Infantry, ravage, burn, and lay waſte the Country, and drive us to great Diſtreſs; but they cannot take the Forts if they are ſtored with Proviſion; but unleſs we have a very reſpectable Body of Infantry, and the French ſhould make a vigorous Effort (as they certainly will, if they make any) they may take the Forts, and conquer the whole Country.

A true Copy.

J. M. Stone, Secretary.

Copy of Letter to the Nabob, dated 3d September 1770, on the Subject of the Eſtabliſhment.

To the Nabob.

Dated 3d September 1770.

I have received the Honour of your Excellency's Letter, dated the 16th of laſt Month, in Anſwer to the Propoſition made to you by the Select Committee in a late Conference.

You are pleaſed to ſay, that when you gave the Jaghire to the Company, in Mr. *Pigot*'s Time, you ſtipulated that the Company ſhould ever aſſiſt you and your Children with Soldiers, Guns, Military Stores, &c. without demanding any Thing further from you whatever, and that Mr. *Pigot* agreed thereto: And in another Part of your ſaid Letter, you deſire I will acquaint you what Number of Soldiers, Artillery, and Stores, it is intended ſhould be put under the Orders of the Generals, in return for the Jaghire, in theſe Parts; and again, that the Charges of the Soldiers, Artillery, and Military Stores, proportionate to the Revenue of the Jaghire dependent on the *Carnatic*, ſhould be borne by the Company for the Defence of the *Carnatic*.

The collective Body repreſenting the Company here, and charged with the Management of their Affairs, by the Name of the Governor and Council, is a fixed and permanent

permanent Body, altho' the particular Members, of which it is compoſed, are frequently changed; the Records of the Body are the only Vouchers the Body can have of preceding Tranſactions. Speaking therefore in the Name of this permanent Body, the Governor and Council, I am to inform your Excellency, that I have ſearched the Records, in order to trace the Agreement you mention to have been made with Mr. *Pigot*, but without finding any ſuch; on the contrary, if your Excellency will be pleaſed to take the Trouble to refer to your Letter of the 19th July 1763, you will find, that you therein expreſs the high Senſe you had of the Support the Company had conſtantly given you againſt your Enemies; and you therein add, that the Grants you intended making over to the Company were not a ſufficient Recompence for the Pains and Trouble they had taken in your Affairs. It was alſo Mr. *Pigot*'s Cuſtom, as it is the Duty of every Governor, to report to the collective Body all his concluſive Tranſactions, which are to bind the Company; and it does not appear, that Mr. *Pigot* ever reported any ſuch Agreement; I am therefore much inclined to believe, that your Excellency might miſunderſtand, probably by Means of a wrong Interpretation, as a binding Agreement, what was only intended by Mr. *Pigot* as a general, though ſincere, Profeſſion of Friendſhip, ſuch as has been made to you in the Company's Name by every Governor, ſuch as I have had the Honour to make to you, and ſuch as I ſhall exert myſelf to perform, upon every Occaſion, to the utmoſt of my Ability; it amounts to this, that the Company is heartily and ſincerely diſpoſed to aſſiſt and ſupport you and your Family in the Government of the *Carnatic*, as far as the State of their Affairs will enable them; but they do not conſider themſelves as being under any Obligation to keep up a ſpecific Number of Troops for that Purpoſe.

When the Select Committee, in their late Conference with your Excellency, had fully explained their Ideas of the neceſſary Military Eſtabliſhment to be kept up under the Company's Direction, for the Service of their own Settlements in the *Carnatic*, and for the *Carnatic*, they requeſted to know of your Excellency what Number of Sepoys out of the whole you would allow the Governor and Council to place to your Account; by your Anſwer I underſtand that you conſent only to 7,000 Sepoys, or Seven Battalions. I am to inform your Excellency, that the Governor and Council wiſh you would permit the Charge of Ten Battalions, amounting to about 10,000 Men, to be placed to your Account as formerly; becauſe the Number of Sepoys which the Company will even then have in their Pay, added to the Charge of the Europeans, will be as great a Burthen as they can bear. The Committee informed your Excellency, that the whole Eſtabliſhment of Europeans, including Artillery Men, and excluſive of Officers, as ordered by the Company, might amount to about 2,500 Men; and that all theſe, together with Twelve Battalions of Sepoys, would be, in their Opinion, the leaſt Force that ſhould be kept up for the Defence of the *Carnatic*; but that, as it would be neceſſary to draught off about One-fourth Part of that Body of Europeans for the Service of the Circars, that Deficiency ſhould be made good by an equivalent Strength of Sepoys to be added to the Twelve Battalions; I repeat this Circumſtance again, leſt your Excellency ſhould not before have rightly comprehended the Meaning of the Committee: The Sum of all which is, that although the Company's Military Eſtabliſhment of Europeans is intended to be about 2,500 Men, excluſive of Officers, yet that Force cannot be all employed for the Service of the *Carnatic*, but only ſo much as the Circumſtances of the Company's Affairs in general under this Preſidency may prudently allow; and of courſe, that a Number of well-diſciplined Sepoys, over and above the Twelve Battalions propoſed, will be neceſſary. Appendix, No 3.

It is certain that a Force of Infantry alone cannot prevent Bodies of Cavalry from ravaging and laying Waſte the Country; but Bodies of Cavalry, and their Ravages and Devaſtations, are not the only Calamities we have to apprehend; ſhould the French aim at re-eſtabliſhing themſelves again in *India* upon an advantageous Footing, which, from all Circumſtances, ſeems probable, they are too wiſe to attempt it with a weak and deſpicable Force. If this Reaſoning be juſt, then it becomes highly expedient that the Company and you ſhould be prepared with a very reſpectable Body of Infantry, not ſo much with a View to prevent the Ravage as to oppoſe the Conqueſt of the whole Country, which the French will no Doubt attempt.

As ſoon as the Arrangements neceſſary for forming and completing the Military Eſtabliſhment, according to the new Plan we have received from the Company, ſhall be ſettled, I ſhall do myſelf the Honour, together with the Committee, of laying the whole before you, in order that we may concert and ſettle the Diſpoſition of the Troops.

I beg leave to recall to your Memory, that I propoſed another Subject to your Conſideration; it is this: Great Complaints have at all Times been made of the Draught and Carriage Bullocks employed for the Service in the Field; that there has always been Cauſe enough for Complaint is certain, but I am not able to deviſe a Remedy, without incurring a very heavy Expence, in Time of Peace as well as in Time of War; for unleſs a ſufficient Number are purchaſed, trained, and kept in good Order conſtantly in Peace, it will be too late to do it when a War ſhall begin, and we muſt then uſe ſuch as can be had for Hire, which are generally indifferent, and often bad. It is plain that this Method muſt be attended with a very great Expence; ſome Part of which may, however, be ſaved by employing them in various Services in and about the Settlement; but ſtill there will be a great ſurplus Charge, becauſe they muſt be better fed and leſs exerciſed than the Cattle now employed in thoſe Services are. What I had the Honour to propoſe to your Excellency was, to conſider of the Propriety of this Plan, and to inform me what Part of the ſurplus Expence you would bear; which I beg leave again to propoſe, and to requeſt that you will favour me with your Sentiments, as I think no Time ſhould be loſt in carrying it into Execution, if it meets with your Approbation.

Extract of the Company's Letter to his Excellency the Nabob of *Arcot*, dated the 25th March 1772.

As your Excellency has ſo juſtly obſerved, That one Means of preſerving the Peace of your Country is to hold a reſpectable Force always ready in its Defence, we ſhould derogate from your Excellency's Wiſdom, were we to uſe any Arguments to engage you to continue the full Eſtabliſhment of 10,000 Sepoys, which your Excellency deemed neceſſary to be put under the Direction and Diſcipline of our Officers, for the Safety of your Dominions and the Protection of your Government.

Appendix, No 4.

APPENDIX, N° 4.

Fort William, 4 October 1768.

At a Conſultation; PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
Richard Becher, Eſquire,
James Alexander, Eſquire,
Charles Floyer, Eſquire,
Francis Charlton, Eſquire.

THE Board are met to take into Conſideration the Proceedings of the Committee of Enquiry at *Coſſimbuzar*, which were now laid before them by Mr. *Alexander*. But previous thereto the following Letter from the Committee, which hath been received ſince our laſt Meeting, was firſt read.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, *&c.* Council of *Fort William*.

Honourable Sir, and Sirs,

We have been favoured with your Letter of the 29th Ultimo and 1ſt Inſtant: On Receipt of the former we notified to Meſſrs. *Williamſon*, *Forbes*, and *Palk*, and to Lieutenant *Meſtayers*, your Pleaſure that they ſhould immediately repair to *Calcutta*.

Since our Addreſs to you of the 22d laſt Month, on Application to Mr. *Vanrixtell*, who acted as Buxey for about Six Weeks, to deliver in his original Papers during that Time; we beg leave to inform you, in Favour of that Gentleman, that he not only immediately gave them up, but with great Candour informed us of every Circumſtance he was acquainted with, and expreſſed the utmoſt Concern at his being ſo inadvertently led into ſuch an Error by the Example of his Predeceſſor. We are of Opinion what this Gentleman urged in his own Favour to be true, and what more ſtrongly confirms us in it, that being ſenſible he could only hold the Employ for a few Days, it is ſcarce to be imagined he would riſque the Service and his Honour for ſo mere a Trifle as any Profit that could accrue in ſo ſhort a Space. We, therefore, moſt earneſtly requeſt, that your Honour, *&c.* will look upon this his firſt Fault in as mild a Light as poſſible.

On receiving his Information of the prime Coſt of Stores, we again ſent for the Banyans employed by the different Buxies; and they, on finding Mr. *Vanrixtell* had declared what he knew, agreed to give Information of the Prime Coſt of the Materials ſupplied for the Cantonments and other Building; this Account they have accordingly delivered, and atteſted upon Oath; and from whence we have been enabled to form a Statement, ſhewing the Difference between the Amount of them at thoſe Rates, and what they have been charged at to our honourable Maſters; from which the Exceſs appears to have been; *viz.*

In Mr. *Williamſon*'s Time, from April 1766 to May 1766 - -	69,229	0	7
In Mr. *Forbes*'s Time, from June 1766 to July 1767 - - - - -	71,446	1	11
In Mr. *Vanrixtell*'s Time, from Auguſt 1766 to September 1767 -	6,046	3	9
In Mr. *Palk*'s Time, from October 1767 to June 1768 - - - - -	53,623	13	10
	200,339	6	1

N° 12, 13, and 14, in our Appendix, ſhew at what Rate the different Buxies ſold their Stores for to one another, on delivering over their Office, which in a great Meaſure confirms the Account given in by the Banyans.

Independant of the above Account, the Banyans inform us, that there was a Duſtore deducted from the Pay of the Artificers and Coolies, of Eight Gundahs on every Pun Ten Gundahs paid them, and Two Puns on every Rupee exchanged into Cowries; amounting together to *Sicca* Rupees 16,232. 11. 11. as per Account N° 20, annexed to the Appendix, of which Lieutenant *Meſtayers* received Half.

Having thus brought our Enquiries to a Concluſion, as far as lies in our Power, from the Lights and Informations we have been able to obtain, Meſſrs. *Alexander* and *Skinner* purpoſe returning immediately to *Calcutta*, where they ſhall have the Honour of laying before you our Proceedings at large.

We are, &c. with Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient
humble Servants,

Coſſimbuzar, September 26, 1768.

James Alexander,
William Alderſey,
Ruſſel Skinner.

P. S. N° 21, in the Appendix, is a Statement of the Loſs ariſing from the Method of calculating the Batta on *Sicca* Rupees, at the Rate of 16 per Cent. to bring them into Current, and then deducting 8 per Cent. to reduce them to *Duſs Maſſa*, and the uſual one of valuing the *Sicca* at 4½ per Cent. to bring them into *Duſs Maſſa*, making a Difference of 2. 14. 6 per 8 Rupees, which the Company have ſuffered by the former Method of Calculation, as practiſed by the Paymaſters at *Coſſimbuzar*, on iſſuing Pay to the Workmen employed on the Cantonments at *Burrampore*; amounting, from the Commencement of the Cantonments to June 1768, to D. M. R^s. 7,530. 3. 1.

Fort William, 4 October 1768.

Inſtructions from the Preſident and Council of *Calcutta*, to the Committee of Enquiry; viz.

To *James Alexander*, *William Alderſey*, Eſquires, Mr. *Ruſſel Skinner*.

Gentlemen,

An Information of a very extraordinary Nature having been lodged by Captain *Henry Watſon*, Quarter-maſter General, who has had our Orders to examine into the State and Expence of the *Burrampore* Cantonments, of ſome extravagant Charges that have been made for the Materials uſed in conſtructing them, we have thought it neceſſary to appoint a Committee of Enquiry of you, Gentlemen, to examine and inſpect the Buxeys Accounts at *Coſſimbuzar*, and Charges of the *Burrampore* Cantonments, from the Commencement of thoſe Works to the preſent Time: And we recommend you to proceed to that Factory with all convenient Expedition.

In order that you may be enabled more fully and clearly to inveſtigate the Cauſes from whence thoſe extravagant Charges may have ariſen, and come at the Truth

Truth of the Allegations in Captain *Watſon*'s Letter, we have thought proper to inveſt you with full Power to take every Meaſure you may judge neceſſary to effect thoſe Purpoſes: And to aſſiſt you further in your Examinations and Enquiries, you are hereby authorized to call for any Paper, Record, or Account, that you may think proper; and alſo to call upon any Perſon or Perſons who you are of Opinion can give you any Inſight into the Matter, or aſſiſt you in your Reſearches.

We have appointed Mr. *William Luſhington* to attend you in Capacity of Aſſiſtant; and Captain *Watſon* has alſo our Directions to accompany you to *Coſſimbuzar*, and obey all Orders you may judge neceſſary to give him.

Upon your Arrival at *Coſſimbuzar*, we recommend to you to ſuſpend Mr. *George Williamſon* from acting in his Employ: And as it appears that Mr. *Forbes* ſucceeded Mr. *Williamſon*, and Mr. *Palk*, the preſent Buxey, ſucceeded Mr. *Forbes*, it will be alſo neceſſary that theſe Two Gentlemen ſhould be likewiſe ſuſpended during your Reſearches into the Buxey's Accounts.

You will obſerve to keep regular Proceedings during the Courſe of the Examination; and when it is finiſhed, to lay them before the Board.

We encloſe, for your Information, a Copy of the Letter from the Chief and Council at *Coſſimbuzar*, on the Subject; and Captain *Watſon*'s to them; with ſome Extracts from the *Coſſimbuzar* Conſultations in 1766; and an Extract of a Letter from Mr. *Meſtayers* to Mr. *Sykes*.

We are, Gentlemen,
Your moſt obedient
humble Servants,

(Signed) *H. Verelſt*,
John Cartier,
Richard Smith,
Richard Becher,
Claud Ruſſell,
Charles Floyer.

Fort William,
28 July 1768.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, *&c.* Council at *Fort William*.

Honourable Sir, and Sirs,

It appearing, from the Repreſentation made by Captain *Watſon*, who was ordered down here by your Board, to ſurvey the State of the Buildings at *Burrampore*, that there has been ſome Miſmanagement in thoſe immediately concerned in the Conduct thereof, the Chief cannnot, for the Sake of his own Character, avoid requeſting, that an Enquiry may be ordered therein, more particularly as the Superintendance has fallen to his Share; and he cannot in any Reſpect accuſe himſelf of the ſlighteſt Neglect in the Duty of his Office. It therefore becomes neceſſary for him to deſire that this Affair may be cleared up; in order that you may be acquainted on whoſe Part this Miſconduct has appeared, and be enabled to give ſuch Judgment thereon as the Nature of the Circumſtances ſhall require: Captain *Watſon*'s Letter we now encloſe.

We are, &c.

(Signed) *Francis Sykes*,
George Williamſon,
Robert Palk.

Coſſimbuzar,
3d Auguſt 1768.

To *Francis Sykes*, Eſquire, Chief, *&c.* Council at *Coſſimbuzar*.

Gentlemen,

In conſequence of the Directions received from Mr. *Sykes*, I have carefully inſpected and ſurveyed the new Cantonments at *Burrampore*: I have maturely conſidered the Plan, with the Manner of carrying the ſame into Execution; and examined the principal Materials which have been delivered for the Uſe of the Works, both with regard to their Goodneſs and real Value. With reſpect to the former of theſe, I cannot but entirely approve of the general Deſign and Diſpoſition of the Buildings; but as I apprehend Quarters for One complete Brigade only was originally intended, I muſt obſerve, that, according to the preſent Plan, there will be Fifteen ſupernumerary Sets of Subalterns Apartments; and ſhould therefore propoſe to have an entire Stop put to each of the Center Barracks, in the Second Range of Officers Buildings, as they will be quite unneceſſary. Appendix, No 4.

I am ſorry to acquaint you, Gentlemen, that the Quantity of Work which has been executed ſince the Beginning of May 1767, to the preſent Time, is by no Means adequate to the Amount of Pay to Artificers, Coolies, &c. This evidently has proceeded from the bad Methods which have been fallen upon to ſupply the neceſſary Artificers required from Time to Time, and the Want of Power in the Engineer to retain the ſame Workmen conſtantly in the Service. Had other Meaſures been adopted, I can venture to affirm, that the Buildings would have been in much greater Forwardneſs than at preſent. I muſt therefore take the liberty of recommending, in the ſtrongeſt Manner, the abſolute Neceſſity there is for having the Works finiſhed with the beſt Artificers the Country produces; as thoſe which are now employed, excepting a very few only, are the very Refuſe of *Muxadavad* and *Coſſimbuzar:* In particular, good Bricklayers are moſt wanted; for upon them, in a great Meaſure, depends, not only the future Expences of Workmen, but the Time in which the Cantonments will be finiſhed. I muſt likewiſe further recommend, that the Engineer, who is entruſted with the Execution of thoſe great and expenſive Buildings, ſhould himſelf be made anſwerable for keeping the ſame Artificers conſtantly employed; and, that he may be enabled to retain them in the Service, a Company of Sepoys be put under his Direction, and remain at *Burrampore*. If the Names of the principal Workmen, the Places of their Habitations, the Jemedaars under whom they live, and thoſe of their reſpective Purgunnahs, be entered in a Book; few of them can then hope to quit the Works with Impunity: After ſuch Regulations have taken place, I ſhould then adviſe a Change to be immediately made in the Manner of carrying on the Brickwork; and that the Carpenters, Sawyers, and Smiths, be as ſoon as poſſible furniſhed with Tools, made after European Maſters; and that the Engliſh Method of working be introduced. Experience has taught me, that at leaſt Two-fifths of the Pay to Workmen will by this Means be ſaved, and the Buildings finiſhed in nearly half the Time; but if the preſent Mode of ſupplying Artificers, and, which is a Conſequence of it, the preſent Syſtem of working be continued, I can venture to affirm, that the Cantonments at *Burrampore* will not be completed in Four Years, from the 1ſt of July 1768. Theſe Aſſertions are not grounded upon any Kind of Suppoſition, but ariſe from Calculations made between the Work that has been done, to that which remains behind. I have thought it my Duty to be thus explicit, as I am very confident Two Lacks and a Half may be ſaved to the Company, by following ſuch Meaſures as I have taken the Liberty to propoſe.

I come now to ſpeak of the Materials which have been provided for the Uſe of the Cantonments; the principal and moſt weighty of which Articles, are Saul Timbers, Chunam, and Bricks; and to which, in my humble Opinion, very weighty Prices have been fixed. Of the former, I find Four thouſand mentioned in Buxey Connah Accounts, as contracted for, and delivered by, Mr. *Williamſon*, for 30 *Sicca* Rupees each. I obſerve, that on the 31 May 1768, only Two thouſand Five hundred and Fifteen had been received for the Uſe of the Works, notwithſtanding the whole Sum of One hundred and Twenty thouſand *Sicca* Rupees had been paid to that Gentleman, at different Times, between the Month of April 1766 and May 1767. It is true, that Seven hundred and Fifty-five Timbers,

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Part of the Balance of the Fourteen hundred and Eighty-five remaining due, was then lying at *Burrampore*; but theſe had not been meaſured and received into the Company's Stores. The other Part of the Balance, conſiſting of Seven hundred and Thirty Timbers, have never yet been offered to the Works. As I am not acquainted with the Dimenſions theſe Timbers ought to have been, I can only ſuppoſe they are conſiderable, and equivalent to the Price of 30 *Sicca* Rupees each: It is, however, proper for me to inform you, Gentlemen, that the ſquare Timbers have been upon a Medium, Twenty-ſix Feet and a Half in Length by Thirteen Inches in Depth, and Nine in Breadth: Thoſe of the round ones, Twenty-five Feet Seven Inches in Length, by Three Feet Ten Inches in Circumference: And a great Number of theſe Timbers, which have been cut up, have proved rotten, and otherwiſe very defective. I ſhould therefore ſuppoſe, that the real Value of the Timbers, which have already been delivered by Mr. *Williamſon*, at *Burrampore*, could not be more than Fifteen Rupees each. There has likewiſe been furniſhed Eleven hundred and Eighty-one ſmall Sticks of Saul Wood, called Bauttees: Theſe I find charged at 12 *Sicca* Rupees each; and an additional Expence of Five hundred and Sixteen *Sicca* Rupees and Eleven Annas added for Cooley Hire. I apprehend there muſt have been a Miſtake in the Entry of this Charge in the *Buxey Connah* Accounts, as I am acquainted the current Price of theſe Bauttees has been conſtantly from 2½ to 3¼ Rupees each.

The Chunam, which has been delivered for the Uſe of the Works, is principally of Two Kinds, denominated Collee and Indſee; the former is charged at One hundred and Fifty *Sicca* Rupees, per 100 Maunds; the latter, which is no other than the former much adulterated by a Mixture of light-coloured Earth, at Fifty-five *Sicca* Rupees per 100 Maunds. Theſe, I am well aſſured, may be ſupplied for leſs than Eighty and Thirty Rupees per 100 Maund reſpectively.

With regard to the Bricks made uſe of at *Burrampore*, I ſhall only obſerve, that they are ſmall, and in general not well burnt; and that as the Charge of Seven *Sicca* Rupees Eight Annas per Thouſand, is greater than what they are ſupplied for at any other public Works, I ſhould naturally conclude they might be furniſhed for a much leſs Sum.

As I cannot poſſibly know at what Rates the Articles of Timbers, Chunam, and Bricks, will be charged hereafter, I can only ſhew what would be the future Expence of the Cantonments, ſuppoſing the Prices of Materials, and Method of ſuppling Workmen, to be the ſame as heretofore.

ESTIMATE of the future Expence of the Cantonments at *Burrampore*, from the 30th June 1768.

To 361,00000 Bricks wanting to complete the Cantonments, from the 30th June 1768, excluſive of what remains in Store, at Rs. 7. 8 An. per Thouſand - - - - - - - - *Sicca* Rupees	2,70,750
8,000 Saul Timbers, excluſive of them in Store, and remain due from Mr. *Williamſon*, at 30 *Sicca* Rupees - - - - - - - - - - - - - - - - -	2,40,000
40,00000 of Terras Bricks, at Rs. 8. 8 An. per Thouſand - - - - - - - -	34,000
5,00000 of Cornice Bricks, at Rs. 8. 8 An. - - - - - - - - - - - -	4,250
18,0000 Maunds Collee Chunam, at 150 Rupees per 100 Maunds - - - - - - - -	2,70,000
4,0000 Maunds of Indſee Chunam, at 55 Rupees per 100 Maunds - - - - - - -	22,000
As the Number of Bricks made uſe of, from the Beginning of May 1767, to the 30th June 1768, and thoſe wanted in future to complete the Cantonments, amount to 130 and 431 Lacks reſpectively; and the Pay to the Monthly Servants, Artificers, Coolies, &c. &c. from the Beginning of May 1767 to the 30th June 1768, to 180,000 *Sicca* Rupees; it is evident that the Expence of Monthly Servants, Artificers, &c. from the 30th June 1768 till the Time of completing the Brickwork, ought to be eſtimated from that Proportion; the Amount of which will be - - -	5,96,769
I have determined the Time in which the Plaiſtering, Flooring, &c. will be finiſhed at upwards of Twelve Months; but as the Carpenters, Sawyers, Smiths, and Coolies, and Bildars Work, has never yet more than kept Pace with the Brickwork, it is therefore neceſſary to add (at leaſt) Twelve Months complete Pay for Workmen; which, at the Medium of 12,952 *Sicca* Rupees per Month, amounts to -	1,55,424
For ſmall Stores, ſuch as Sourkey, Bamboes, Straw, Matts, Tatta, Twine, Baſkets, &c. for 58 Months, the Time in which the Cantonments would be completed, according to the Rate they have already advanced, at 2,000 Rupees per Month, which is much leſs than has been hitherto charged - - - - - - - - - - - - - - - - - - -	1,16,000
To Iron, Steel, Paint, Locks, Rattans, Jaggery, and Tar, the Amount will be at leaſt - -	60,000
Total Expence of Materials and Workmen neceſſary to complete the Cantonments at *Burrampore*, from the 30th June 1768 - - - - - - - - - - - - - - -	17,69,193

As theſe Calculations are deduced from undeniable Facts, I am well convinced that the Eſtimate here given is not greater than the Expences would have amounted to.

I am, with Reſpect,
Gentlemen,
Your moſt obedient
Humble Servant,
(Signed) *Henry Watſon.*

Burrampore, 30 June 1768.

Extract of a Paragraph from Lieutenant *Meſtayer*'s Letter, dated 16 March 1768, to Mr. *Sykes*.

Mr. *Williamſon* has ſupplied 2,258 Saul Timbers, whoſe Dimenſions, at a Medium, I found to be 26 Feet long, 13 Inches high, and 9 Inches broad; the Balance he owes, to make up 4,000, now lies at *Burrampore*, but have not as yet been meaſured, or taken an Account of; as ſoon as they are, you ſhall be acquainted therewith.

(Signed) *L. M.*

Extract from a Conſultation of the 26th March 1768.

PRESENT,

Francis Sykes, Eſquire,
Meſſ. *Joſeph Jekyll* and
George Williamſon.

Captain *Martin*, now preſent, informs us, that a Quantity of Coolies, Gramies, and Carpenters, are immediately wanted, on Account of the Cantonments at *Burrampore*; and that 4,000 old Timbers are requiſite to be worked up and framed by the Time the Rain ſubſides.

Ordered, That the Buxey do ſupply with the Workmen he wants, and that Enquiry be made for the Timbers.

Mr. *Williamſon* acquainting us he has the Quantity of old Timbers we want;

Ordered, That Captain *Martin* ſurvey the Timbers, and report them; and that Mr. *Williamſon* inform us of their Price as ſoon as poſſible.

Extract from Conſultation, 6th April 1766.

PRESENT,

Francis Sykes, Eſquire,
Meſſ. *Joſeph Jekyll*, and
George Williamſon,
Captain *Martin* attending.

The Chief delivering in a Repreſentation of Mr. *Williamſon*'s Timbers, made by Captain *Martin*, in conſequence of the Order he received the 26th March;

Agreed, We take the 4,000 Timbers of Mr. *Williamſon*, at the Price mentioned in the above Repreſentation, Captain *Martin* having aſſured us it is the Market Price, and that the Timbers are worth it; and that the Repreſentation be entered after the Conſultation.

Captain *Martin*'s Repreſentation of the 4,000 Timbers offered by Mr. *Williamſon* the 26th March.

To *Francis Sykes*, Eſquire.

Sir,

I beg leave to acquaint you, I have ſurveyed the 4,000 Timbers tendered on the Spot by Mr. *Williamſon*, and find them to be well ſeaſoned, alſo of the largeſt Dimenſions, and very fit for the Buildings intended at *Burrampore*.

They being of greater Dimenſions than Timbers generally run, Two of them will be equal to Three of other Timbers of the common Price; and when ſquared to the Dimenſions of the latter, the Scantlings remaining will anſwer for the Wall-Plates, Lentels, and other Uſes; whereby much Expence will be ſaved, and much Time; for the Nature of ſuch Work will be ſhortened by the Advantage of the Timbers I have deſcribed. The Buzar Prices for ſuch are Thirty *Sicca* Rupees each.

I am, Sir,
Your moſt obedient Servant,
(Signed) *Fleming Martin*,
Chief Engineer.

To the Honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Honourable Sir, and Sirs,

Since our Arrival here, we have, in conſequence of your Inſtructions, made ſome Progreſs in the Examination of the Accounts relative to the *Burrampore* Cantonments; in the Courſe of which, we have thought it neceſſary to call upon Meſſrs. *Williamſon*, *Forbes*, and *Palk*, for the original Accounts, during the Time of their having acted in the Buxey's Employ, reſpectively, in order to aſcertain the Difference between the firſt Coſt of Materials expended on the Cantonments, and the Prices they are charged at on the Company's Works.

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Mr. *Williamſon* held that Employ only about a Month and a Half from their Commencement, during which Time the Materials ſupplied by him are very inconſiderable; in reſpect to Meſſ. *Forbes* and *Palk*, when we called upon them to produce the original Accounts, they declared it be entirely out of their Power, as they had deſtroyed them: On this Information, we thought it neceſſary to call upon their Banyans and Sircars for Copies of theſe Papers; but they abſolutely denied having any, avowing in the moſt ſolemn Manner, that they had delivered them all to their Maſters; and as they at the ſame Time refuſed to give any ſatisfactory Anſwers to the Queſtions we judged neceſſary to aſk them, we ſhall put them under Confinement, and wait your Orders for ſuch further Meaſures as you may think proper, in order to compel them to a Diſcovery of the Impoſitions our honourable Maſters have, we apprehend, been ſubjected to on this Occaſion.

Mr. *Williamſon* has given in a Letter to us, of which a Copy waits on you encloſed, wherein he endeavours to acquit himſelf from having had any Deſign of defrauding the Company in his Agreement for the 4,000 Saul Timbers; on this Account, he appears to have received out of the Company's Treaſury;

In April 1766 -	*Sicca* Rup^{s}	30,000
In May - - - -		50,010
In January 1767 - - -		15,000
In February - - - -		24,990
		120,000

By the Engineer's Books the Delivery of Timbers appears to have been; viz.

From 1ſt April 1766 to February 1767	296
From March 1767 to July 1768 -	2,960
	3,256
Deficient	744
	4,000

So that Mr. *Williamſon* received the full Amount of the Timbers, when he had actually delivered only 296 by the Engineer's Books; although he aſſerts, that when the Agreement was made by the Chief and Council here, of which he was a Member, that Eight hundred Timbers were at that time on the Spot, to be ſurveyed by Captain *Martin*, the Chief Engineer; and as from hence it is evident, that the Number of Timbers Mr. *Williamſon* declared to have in Readineſs for the Company was not on the Spot when the Agreement was made, we are of Opinion it is by that Means invalidated.

We think it neceſſary to inform you, that having this Morning called upon Lieutenant *Meſtayer*, who has ſuperintended the Cantonments, to give us ſome Information we judged neceſſary, relative to the *Burrampore* Cantonments, he has abſolutely refuſed to anſwer any of the Queſtions put to him by the Committee, upon Oath; notwithſtanding we repreſented to him our Apprehenſion, that the Conſequence of ſuch a Refuſal might be the Loſs of the Service. As therefore it appears to us, from the Circumſtance, and the Declaration made by Meſſ. *Forbes* and *Palk* of their having deſtroyed their original Papers, that we may not be able to aſcertain with Preciſion the Prime Coſt of the Materials, unleſs we can procure them from the

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Depoſitions of the Banyans and Sircars, we ſhall proceed to obtain the beſt Information we can of their Buzar Prices at *Moorſhedabad*, at the Time they were provided, and form a Statement, to ſhew the Difference between thoſe Prices and what have been charged to the Company.

We are, with Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient humble Servants,
(Signed) *James Alexander*,
William Alderſey,
Ruſſel Skinner.

Coſſimbuzar,
Auguſt 22d 1768.

To *James Alexander*, Eſquire, *William Alderſey*, Eſquire, and Mr. *Ruſſel Skinner*.

Gentlemen,

We have been favoured with your Letter of the 22d Inſtant. We approve of your having ſuſpended Meſſ. *Williamſon*, *Forbes*, and *Palk*, from their preſent Employs; and deſire that you would order the Two laſt-mentioned Gentlemen to repair to the Preſidency immediately, and alſo Mr. *Williamſon*, unleſs the Preſence of that Gentleman is neceſſary to aſſiſt you in any Enquiries you may have to make; in which Caſe only he is permitted to remain at *Coſſimbuzar*.

After the Removal of Meſſ. *Forbes* and *Palk* from the Factory, we imagine you may then obtain the Information, from their Banyans, they have refuſed to give you, during thoſe Gentlemen's Preſence; and we deſire you would not only call upon them for an Account of the Buzar Prices of Materials during the Time each of their Maſters filled the Station of Buxey, but alſo obtain every other Information of the Price thoſe Articles then bore, that we may judge how far the Account of their Banyans is to be relied on.

Mr. *Meſtayer* refuſing to anſwer upon Oath the Queſtions you propoſed to him, was certainly a very ſufficient Reaſon for your ſuſpending him; and we deſire that he may be alſo ordered immediately to the Preſidency.

We are,
Gentlemen,
Your moſt obedient Servants,
(Signed) *H. Verelſt*,
Jn° Cartier,
R^d Smith,
R^d Becher,
Claud Ruſſel,
Cha° Floyer.

Fort William,
29th Auguſt 1768.

To Meſſ. *Williamſon*, *Forbes*, *Palk*, and *Meſtayer*.

Gentlemen,

In a Letter received from the honourable Preſident and Council of *Fort William*, of the 29th Auguſt laſt, we are deſired to inform you, it is their poſitive Orders that you repair to *Calcutta* without Loſs of Time.

We are, Gentlemen,
Your moſt obedient Servants,
(Signed) *James Alexander*,
William Alderſey,
Ruſſel Skinner.

Coſſimbuzar,
5th September 1768.

TOTAL AMOUNT of the DUSTORES received from the Workmen employed on the Cantonments, by the Buxeys, in the Time of Captain *Meſtayers*, the Engineer, of which he received One-half from the Buxeys; viz.

Names of the Buxeys.	Months.	Duſtores on the monthly Workmen, as per Account. Particulars.	Duſtores on the Daily Workmen, as per Account.	Overcharges in the Price of Cowries, at Two Pound per Rupee.	Total.	
Mr. *Forbes*	March 1767	39 5 —	626 4 3	282 — 6	947 9 9	
	April	73 1 8	714 14 5	324 7 —	1,112 7 1	
	May	106 9 —	480 — 1	268 — 6	854 9 7	
	June	129 1 —	445 14 8	252 2 —	827 1 8	
	July	105 12 9	450 2 8	253 13 —	809 12 5	
						4155 1 8 6
Mr. *Van Rixtell*	Auguſt	105 11 —	470 15 1	260 8 3	837 2 4	
	September	110 9 3	505 8 11	280 — 9	896 2 11	
						1,733 5 3
Mr. *Palk*	October	103 6 3	526 13 —	291 — 5	921 3 8	
	November	179 6 5	692 2 1	365 3 8	1,236 12 2	
	December	181 7 —	611 13 3	301 10 —	1,094 14 3	
	January 1768	189 1 5	733 1 7	395 4 9	1,317 7 9	
	February	184 13 3	610 14 8	343 8 —	1,139 3 11	
	March	187 — —	639 6 6	341 7 5	1,167 13 11	
	April	201 13 6	549 9 4	302 9 6	1,054 — 4	
	May	198 10 —	613 13 11	368 3 9	1,180 11 8	
	June	186 14 4	425 5 2	223 7 —	835 10 6	
						9,947 14 2
					Sicca Rupees	16,232 11 11

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A LIST of the DUSTORES, as taken from the Workmen, as follows; viz.

Daily Workmen.

Coolies - -
Bildars - -
Gurramees -
Bricklayers -
Carpenters - } at 8 Gunda Cowries per Day from each Man.

Sawyers - - at 9½ D° - - - D°
Filemen - at 17¼ D° - - - D°
Firemen - at 16 D° - - - D°
Hammermen at 8½ D° - - - D°
Bellowſmen at 4 D° - - - D°

Monthly Workmen.

			R°. An°.	
Carpenters,	Maſters,	at	1 8	per Month from each Man.
D° - -	Mates	-	— 12	D°
Sawyers -	Maſters	-	1 8	D°
D° - -	Mates	-	— 12	D°
Smiths -	Maſters	-	1 8	D°
D° - -	Mates	-	— 12	D°
Bricklayers	Maſters	-	— 8	D°
D° - -	Mates	-	— 4	D°
Laſcars -	- - - -		— 4	D°
Tindalls -	- - - -		— 4	D°
Serangs -	- - - -		1 8	D°
Peons - -	- - - -		1 7	D°
D° Jamdar	- - - -		1 —	D°
Hacarrahs	- - - -		2 —	D° from each Hacarrah.
16 Duffadars -	- - -		50 —	per Month.

STATEMENT of the Loſs ariſing from the Method of calculating the Batta on *Sicca* Rupees, at the Rate of 16 per Cent. to bring them into Current, and then deducting 8 per Cent. to reduce them to *Duſs Maſſa*, and the uſual one of valuing the *Sicca* at 4½ per Cent. to bring them into *Duſs Maſſa*; making a Difference of 2. 14. 6 per 100 Rupees, which the Company have ſuffered by the former Method of Calculation, as practiſed by the Paymaſter at *Coſſimbuzar*, on iſſuing Pay to the Workmen employed on the Cantonments at *Burrampore*; viz.

By Mr. *Williamſon*.

	C. R°.	A.	P.		
Amount of his Diſburſements in April and May 1766	5915	9	6		
Deduct 16 per Cent.	815	14	6		
Sicca	5099	11	—		
Batta 4½ per ℅	229	7	9		
D. M. R°	5329	2	9		
As per Charges general, *D. M.* R°	5476	13	3	Difference.	
				147	10 6

By Mr. *Forbes*.

From June 1766 to July 1767, amounts to C. R°	125982	14	5		
Deduct 16 per Cent.	17376	15	2		
Sicca	103605	15	3		
Batta 4½ per Cent.	4887	4	3		
D. M. R°	113493	3	6		
As per Charges general, *D. M.* R°	116669	12	6		
				3176	9 —

By Mr. *Van Rixtell*.

From Auguſt to September 1767, amounts to - C. R°	26094	14	5		
Deduct 16 per ℅	3599	4	5		
Sicca	22495	10	—		
Batta 4½ per Cent.	1012	4	9		
D. M. R°	23507	14	9		
As per Charges general, *D. M.* R°	24161	15	3		
				654	— 6

By Mr. *Palk*.

From October 1767 to June 1768, amounts to - C. R°	141728	15	3		
Deduct 16 per Cent.	19548	12	6		
Sicca R°	122180	2	9		
Batta 4½ per ℅	5498	1	9		
D. M. R°	127678	4	6		
As per Charges general, *D. M.* R°	131230	3	7		
				3551	15 1
			D. M. R°	7530	3 1

Appendix, No. 4.

Extract from a Consultation, 24th October 1768.

To *Francis Sykes*, Esquire.

Sir,

We have received and attentively considered your Letters to us and to the Committee of Enquiry, on the Subject of the Overcharges of the *Burrampore* Cantonments, during the Time you were Chief of *Cossimbuzar*.

Notwithstanding we entirely acquit you of any interested Views in, and Connivance at, the many fraudulent Practices committed by the Gentlemen intrusted with the Company's Affairs at *Cossimbuzar*, yet the Reasons you have assigned for not having paid that Attention you ought to have done to the Business of that Factory should have been timely represented to us, that we might have relieved you from the Charge of that Chiefship. It was with Reluctance we entered upon a Retrospection of your Conduct, and it is with Concern we find ourselves under the Necessity of passing this Censure on it; as it appears, from the Proceedings of the Select Committee, that your Assiduity and great Attention to the Collection of the Revenues, have met with their entire Approbation.

Fort William, 24th October 1768. We are, Sir, &c.

Fort William, 7th November 1768.

At a Consultation; PRESENT.

The honourable *Harry Verelst*, Esquire, President,
Richard Becher, Esquire,
James Alexander, Esquire,
Charles Floyer, Esquire,
Francis Charlton, Esquire.

The Board having maturely considered the Letter from Mr. *Forbes*, are of Opinion, That he has, in a very unbecoming Manner, arraigned the Proceedings of the Committee of Enquiry, and thrown out very injurious and unjust Reflections on the Service in general; that the Vindication he has attempted to make is vague, weak, and insufficient, and tends more to an Acknowledgment of the Frauds and Oppressions laid to his Charge, than a Vindication of his Conduct; and that he is very unworthy of remaining any longer in the Company's Service.

Agreed and Resolved, therefore, That he be immediately dismissed therefrom; and Ordered, That the Secretary acquaint him of this Resolution.

As Mr. *Forbes*, in his Letter, entered in the former Part of this Consultation, hath thrown out some Expressions against Mr. *Sykes*;

Agreed, That a Copy of it be sent to him.

Fort William, 3d January 1769.

At a Consultation; PRESENT,

The honourable *Harry Verelst*, Esquire, President,
Francis Sykes,
Richard Becher,
James Alexander,
Thomas Rumbold,
Charles Floyer,
Francis Charlton, Esquires.

The Board are of Opinion, That Mr. *Palk* is highly reprehensible for his obstinate and refractory Behaviour, in not only refusing to deliver, but burning, the *Bengal* Accounts of his Office: That the Sense he entertains at present of his Misconduct appears to be sincere; the Statement of the Accounts now laid before us, just and candid: The Board is therefore of Opinion, that Mr. *Palk* should, in lieu of Interest on Monies advanced for the Provision of Stores, Risk, and Charges, be allowed on the Prime Cost of the several Materials 15 per Cent. and that the Difference betwixt such, and the Prices charged, should be immediately refunded to the Company; that every Matter relative to Mr. *Palk*'s Conduct be referred to our honourable Masters; but that, until their Pleasure be known, he remain at the Presidency, without being entrusted with any Post or employed in any Office.

Fort William, 2d March 1769.

At a Consultation; PRESENT,

The honourable *Harry Verelst*, Esquire, President,
John Cartier, Esquire,
James Alexander, Esquire,
Claud Russell, Esquire,
Thomas Rumbold, Esquire,
Charles Floyer, Esquire,
Francis Charlton, Esquire.

The Board then proceeded to take into Consideration Mr. *Williamson*'s Conduct on this Occasion; and are of Opinion, that Mr. *Williamson* is highly reprehensible, in imposing a Contract upon the Company, calculated for his own private Advantage, at their Expence; that he hath been unfaithful to the Trust reposed in him, and guilty of a Neglect of that Duty he owed to his Employers; and deem him unworthy of being employed in any Part of the Company's Service.

Resolved, therefore, That he remain at the Presidency, without being entrusted with any Office, until the Pleasure of the Court of Directors is known.

Lieutenant *Mestayer* having, when he was called upon in Consultation the 24th October, acknowledged to have received the Amount specified in the Proceedings of the Committee of Enquiry, and offered to refund that Sum, as the only Reparation in his Power to make; it was accordingly demanded of him: But having represented to us he is not able to discharge this Demand; but that he will as soon as it is in his Power; and requests, that we would indulge him, in taking his Bond, until he is in Circumstances to pay this Sum;

Resolved, That his Bond be accepted; and that he remain at the Presidency, without having any Rank, or doing any Duty, until the Pleasure of the Court of Directors is known.

The Board having now finished their Proceedings on the Subject of the Overcharges at *Burrampore*, think it necessary to remark, that it appears to them, from the Examination into the Purchase of the 4,000 Timbers of Mr. *Williamson*, that Colonel *Martin* has been highly culpable, in delivering a false Report to the Chief and Council at *Cossimbuzar* of these Timbers, as he declares to have actually surveyed the Number above-mentioned, and particularly describes their Qualities and Dimensions, though it is evident that Gentleman had not 800 on the Spot belonging to him; by which unfaithful Report the Company have been grossly imposed on, and put to a very exorbitant Expence for Timbers that were neither in being nor wanted, and which would never have been incurred, had not he declared, that so many Timbers were immediately necessary; and that such a Number had been actually surveyed by him; that they think his Conduct deserving the severest Censure; and if he were now in the Service they should deem it their indispensable Duty to dismiss him therefrom.

Ordered, That the Secretary write to Colonel *Martin*, and acquaint him with our Sentiments on his Conduct.

Extract of the General Letter from *Bengal*, dated 13th September 1768.

Par. 66.——Our next General Advices were by the *Admiral Pococke*, and in the 18th Paragraph of the Letter

ter we tranſmitted you, by her, we remarked to you the ſlow Progreſs of the Cantonments at *Burrampore*, near *Coſſimbuzar*; at the ſame Time we gave you Hopes that we ſhould be able to ſend you a more favourable Account of their State by the Ships of this Seaſon: We are ſorry to inform you, that we have been greatly diſappointed in thoſe Hopes; and we muſt here exhibit to your View a Scene that gives us no leſs Pain to relate than it will you to hear.

67. It was neceſſary to make an Enquiry into the State of theſe Buildings, the Cauſe of the ſmall Progreſs, and the great Expence they had been attended with. The Vigilance, Attention, and Diſpatch, with which Captain *Watſon*, your Field Engineer, had ſhewn in conducting the Buildings at *Dinapore*, near *Patna*, pointed him out to us as the moſt proper to inſpect into the State of thoſe at *Burrampore*; he was accordingly ordered from *Patna* for this Purpoſe, and to lay before us a full Account of their Condition, the Time he imagines they would be finiſhed in, and the further Expence it would coſt to complete them. In a ſhort Time after he had entered upon this Charge, he wrote a Letter to the Chief and Council at *Coſſimbuzar*, which they tranſmitted to us, of ſo alarming and ſerious an Import, that they deſired an Enquiry to be made into the Allegations ſet forth in Captain *Watſon*'s Letter.

68. It evidently appeared from this Letter of Captain *Watſon*'s, that there had been great Miſmanagement in conducting theſe Works; and we had but too much Reaſon to apprehend there had been more Attention ſhewn to private Emoluments than to your Intereſt; for it is pretty certain, that had the ſame Prices for Materials continued to have been charged, the then future Expences would have been upwards of Seventeen Lacks of Rupees.

69. The principal Articles of Complaint were, the very high and exorbitant Prices that had been affixed to the Materials that were provided for the Uſe of theſe Cantonments: One particular and extraordinary Circumſtance was, a Charge that was made for 4,000 Saul Timbers, purchaſed of Mr. *George Williamſon*, at the Rate of 30 *Sicca* Rupees each: Theſe Timbers were reported to have been ſurveyed by Captain *Martin*, your Chief Engineer, in March 1766; and though it appears, from the Buxey Connah Accounts, that theſe Timbers were bought of, and delivered by, Mr. *Williamſon*, and that the whole Sum was paid to him between the Months of May 1766 and May 1767; yet, notwithſtanding, there were only Two thouſand Four hundred actually delivered on the 3d May 1768; and he had not near the Number of 4,000 belonging to him.

70. It appeared to us highly neceſſary, that an Information of this very extraordinary Nature ſhould be very fully and clearly examined into and inveſtigated; and for theſe Purpoſes we appointed a Committee of Enquiry, to conſiſt of Meſſrs. *Alexander*, *Alderſey*, and *Skinner*, to examine and inſpect into the Accounts and Charges of *Burrampore* Cantonments; and we ordered Mr. *William Luſhington* to attend them in Capacity of an Aſſiſtant.

71. The Powers we veſted them with, and the Inſtructions we gave them, appear upon the Face of our Conſultation of the 28th of July; to them we beg leave to refer you, for your more particular Information.

72. As ſoon as the Committee had made ſome Progreſs in their Examination, they wrote us a Letter, wherein they acquainted us, that when they called upon Meſſrs. *Forbes* and *Palk*, the former of whom had been, and the latter was, Buxey, for their original Accounts, thoſe Gentlemen refuſed to deliver them, alledging, that they had deſtroyed them; and that when they called upon their Banyans and Sircars, for Copies of theſe Papers, they abſolutely denied having any, aſſerting they had delivered them up to their Maſters.

73. They alſo called upon Mr. *Williamſon*, to explain the Circumſtance relative to the 4,000 Timbers, and likewiſe upon Lieutenant *Meſtayer*, who has ſuperintended the Works for ſome Time; the former Gentleman delivered in a Letter, endeavouring to acquit himſelf; but it appears from the Engineer's Books he had delivered only 296 Timbers, when he had received the full eſtimated Amount for the 4,000. And the latter refuſed giving, upon Oath, any Information of the Matter.

74. In conſequence of the contumacious Behaviour of Meſſrs. *Forbes* and *Palk*, and Lieutenant *Meſtayer*, and the little Mr. *Williamſon* had to ſay in his Defence, they ſuſpended theſe Gentlemen from their Employ, and we thought proper to order them to the Preſidency.

75. As it appears from the *Coſſimbuzar* Conſultations, which are entered on ours of the 18th July, that Captain *Martin* had reported to have actually ſurveyed 4,000 Timbers belonging to Mr. *Williamſon*, and that theſe Timbers had been purchaſed in conſequence of his Report; and as it alſo plainly appears, from Mr. *Williamſon*'s Letter to the Committee, that he had only 800 upon the Spot at the Time; Captain *Martin* was called upon to explain theſe Matters: But as his Explanation was not at all ſatisfactory, we ordered our Secretary to write him the Letter which is entered in our Conſultation of the 29th Auguſt, to which he returned an Anſwer, in Conſultation the 6th of September, which we tranſmitted to the Reſident at the Durbar, and to the Committee of Enquiry, and to which we beg leave to refer you.

76. In this Situation remains a Tranſaction, which, we are ſorry to ſay, affects the Integrity of ſome of your Servants, and the final Iſſue of which muſt be the Subject of our future Advices.

Extract of the General Letter from *Bengal*, dated the 2d March 1769.

Par. 4. We have finiſhed our Enquiry into the Overcharges made at *Burrampore*; and now tranſmit you the laſt Conſultation on that Subject, which, with thoſe ſent by the *Saliſbury*, complete the whole of our Proceedings. The complete Set we ſhall do ourſelves the Honour to ſend you by the *Shrewſbury*.

5. We have before acquainted you with the Diſmiſſion of Mr. *Forbes*, and our Reaſons for it; the Gentlemen of the Committee of Enquiry, in their Letters entered in our ſeparate Conſultation of the 4th October, repreſented to us, in Behalf of Mr. *Van Rixtel*, that when they called upon him to deliver in his Accounts during the Six Weeks he acted as Buxey, he not only immediately gave them up, but with great Candour informed them of every Circumſtance he was acquainted with; expreſſed the utmoſt Concern for what had happened, and voluntarily offered to give up every Emolument he had made. In conſideration of this Plea urged in Behalf of Mr. *Van Rixtel*, and being induced to think, from theſe Circumſtances, that he was unwarily drawn into the Error, more from Example than want of Principle, we have continued him in the Service, and at the Factory at *Coſſimbuzar*.

6. Meſſrs. *Williamſon* and *Palk*, and Lieutenant *Meſtayer*, we have alſo continued in our Service, until your Pleaſure is known; but confined them to the Preſidency, with the Reſtriction of their not being employed in any Office, nor filling any Poſt, until we are acquainted with your Determination on their Conduct; and we muſt here beg leave to remark to you, that a ſmall Error hath been committed in tranſcribing our Reſolution on Mr. *Palk's* Conduct, which is altered and rectified in our complete Set of ſeparate Conſulations.

7. At a Time, Gentlemen, when we flattered ourſelves that the ſtricteſt Juſtice was done to you in every Department, it was with the deepeſt Concern that we diſcovered ſuch a Tranſaction, and found ourſelves diſappointed in theſe pleaſing Notions: But from your Candour, we yet hope, that the Indiſcretions of a few will

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not give you any unfavourable Idea of the Integrity of the whole. Abuſes and Depravity may and will creep into the moſt perfect Government; and the utmoſt Vigilance to detect and curb them will ſometimes be eluded: But permit us to aſſure you, Gentlemen, that the moſt diligent Attention on our Part ſhall be faithfully and conſtantly exerted to prevent every Abuſe, and to preſerve that Integrity amongſt your Servants, which is ſo eſſential to your Intereſt and Welfare.

8. Meſſrs. *Palk* and *Meſtayer* have voluntarily offered to refund the Sums they have acquired by theſe Overcharges; and we have called upon Mr. *Williamſon* to do the ſame.

9. From the Enquiries we have made into this Matter, it appears to us, that Lieutenant Colonel *Martin* hath had a Share in theſe Abuſes; and that he hath been highly culpable, in reporting to the Chief and Council at *Coſſimbuzar*, that he had actually ſurveyed 4,000 Saul Timbers belonging to Mr. *Williamſon*, and particularly deſcribing their Dimenſions and Quality, when it is evident, from the Proceedings of the Committee of Enquiry, that Gentleman had not 800 on the Spot belonging to him. It is alſo very evident, that by this unfaithful Report you have been groſly impoſed on, and put to a very exorbitant and needleſs Expence, for Timbers that were neither in being nor wanted; and that from this Report the Impoſition ſeems to have ariſen; for had he not declared theſe Timbers to be particularly wanted, and calculated for the Uſe of the Cantonments, the Purchaſe would not have been made. Had Colonel *Martin* been now in your Service, we ſhould have thought it our indiſpenſable Duty to have diſmiſſed him for this very reprehenſible Conduct.

Copy of ſundry Paragraphs of General Letter from the Court of Directors to the Governor and Council of *Bengal*, dated 23d March 1770, relative to Fortifications and other public Buildings.

61. We have carefully attended to the Conduct of thoſe of our Servants, with whoſe Negligence or Diſhoneſty, at *Burrampore*, we have Reaſon to be diſſatisfied. And we are of Opinion, that, as it was the indiſpenſable Duty of the Chief at *Coſſimbuzar*, ſo it was alſo, in a great Meaſure, in his Power, either to have prevented the Commiſſion, or long Continuance at leaſt, of almoſt all thoſe Frauds which have taken place; and thereby that enormous Exceſs of Expence, which has been incurred at *Burrampore*, would have been avoided. Mr. *Sykes*, who had the Inſpection of the Accounts Monthly, might, without Difficulty, have detected almoſt every Impoſition, had he paid proper Attention to that Part of his Duty which related to inſpecting the ſaid Accounts; becauſe, by an immediate Reference to the then current Price, all Overcharges in Materials might have been immediately aſcertained; which could not, with the greateſt Application, be ſo preciſely or ſatisfactorily done Twelve Months afterwards. And as to his Plea of other Buſineſs having ingroſſed his Time, it is by no Means ſuch an Excuſe, which we can admit in his Juſtification: He ought to have made an early Repreſentation of that Circumſtance to you; and indeed you ſhould have originally appointed a Perſon well qualified for ſuch Undertaking to ſuperintend the Works, and prevent Impoſitions; knowing, as you did, that Mr. *Sykes*'s Avocations in our Service did not afford him ſufficient Leiſure for inſpecting them ſo cloſely as might have been done.

62. Although we much approve your Conduct, from the Time the Enquiry has commenced to that of its being completed, yet we can by no Means perſuade ourſelves, that it was altogether blameleſs in you to ſuffer ſo long the Abuſes to be continued, before effectual Enquiry was made concerning them. We ſay effectual Enquiry, becauſe we obſerve, Mr. *Forbes* alledges in his Defence, that his Monthly Accounts had been examined, and received the entire Sanction of the Chief at *Coſſimbuzar*; been approved by the Council of that Place, and by the Committee of Accounts at your Preſidency; and that no Deficiencies appeared, till near Twelve Months after ſuch Approvals: And Mr. *Palk*, we find, alſo makes eſtabliſhed Cuſtom the only Plea for his Overcharges.

63. As we cannot ſuppoſe thoſe Perſons, whoſe Duty it was to inſpect the Accounts, to have been unqualified for ſuch Truſt, in point of Knowledge, without impeaching the Conduct of our Governor and Council, who appointed them to that Office; ſo, on the other Hand, ſuppoſing them ſufficiently intelligent, and capable of filling the Station in a proper Manner, we cannot but deem them to have been guilty of notorious Negligence, or great Unfaithfulneſs, when they audited and approved Accounts ſo very fraudulent as thoſe of Mr. *Forbes* appear to have been.

64. We are aware, that a Man who could ſo far deviate from Duty as Mr. *Forbes* has done, may be ſuppoſed capable of writing in the Stile he wrote to you, even admitting there was no Foundation in fact for many of his very extraordinary Aſſertions: Nevertheleſs we cannot but wiſh, that you had plainly and fully replied to that Part of his Defence, where he affirms, "That he is thoroughly convinced his Tranſactions will "bear the Teſt of any Compariſon you may chooſe to "make, with the Accounts of any Gentlemen who holds "an Office of this Nature under the Company; and "deſires the Reaſonableneſs of his Charges may be "determined by ſome ſuch Standard."

65. Whatever Audacity there may appear on the Part of Mr. *Forbes*, in the above Declaration and Requeſt, yet we confeſs it our Opinion, that ſuch Charge as is implied therein ought to have been openly and fully refuted, and not barely contradicted, which is all that has been done by you. You ſeem to make Mr. *Forbes*'s Reflections on the Service in general Part of your Reaſon for the Sentence which you paſs upon him; but we repeat it, we believe you ought rather (to us at leaſt) to have proved, that Mr. *Forbes*'s Plea of eſtabliſhed Cuſtom, for any Part of the undue Advantages made by him, was groundleſs. We are the more particular herein, as we think it was a proper Opportunity for you to ſhew, that all that Zeal for the Good of our Service, which you profeſs, has indeed been by you exerciſed.

66. But however alarming it may be to find, that the Buxies, who were Perſons, ſome of them, of long Standing in our Service, have abuſed their Truſt; and that the Overcharges of thoſe, whoſe proper Province it was to have guarded our Property at *Burrampore* from the Deſigns of any who might attempt to defraud us, have amounted to no leſs a Sum than Two Lacks of Rupees; yet we obſerve, that thoſe Overcharges are a very trivial Loſs, in Compariſon of the whole ſuſtained by Means of the Indiſcretions exerciſed relative to the Cantonments at *Burrampore*.

67. When Lord *Clive* and Council came to a Reſolution to have the Cantonments erected; and ordered the Chief at *Coſſimbuzar* to ſupply the Materials, make the neceſſary Advances, pay the People employed, and tranſmit the Accounts Monthly; it was expreſsly ordered, that the whole Expence ſhould not exceed 2½ Lacks of Rupees, or 3 Lacks at the moſt. In conſequence of that Order, the Building was undertaken, and carried on till 12 Lacks were expended: It was then judged needful to alter and enlarge the Plan; by which Alteration great Part of the Works already in forwardneſs became almoſt wholly uſeleſs; to the Amount at leaſt, as the Engineer ſays, of Three complete Lacks, beſides the additional Expence occaſioned by the Alterations; and the Completion of the whole, it was then computed, would, over and above the 12 Lacks expended, amount to 17 Lacks more. Thoſe 17 Lacks we find however reduced to about 10 Lacks, in the new Calculation made

made by Captain *Watſon*; and therefore it appears, we may now expect the whole to be completed for about 22 Lacks of Rupees.

68. It is very obſervable, that in the firſt Deſign of the Cantonments at *Burrampore*, it was intended to accommodate the Sepoys, as well as the European Troops; but Proceedings having been carried on, in order thereto, for a Year or more, you then determined not to have any Barracks for Sepoys. By that Reſolution, the Rafters which had been framed for thoſe Works, the Foundations, which were completely ſunk, and ſome of which were finiſhed with Brickwork to the Level of the Ground, were alſo rendered uſeleſs. It ſeems very ſtrange to us, but it is nevertheleſs true, that no calculated Eſtimate of any of the Works, appears to have been made by any Perſon whatever, till thoſe given by Lieutenant *Meſtayer*, in 1768, and by Captain *Watſon*, who was ſent to enquire into the State of the Cantonments, after ſo immenſe an Expence had been incurred, and to ſo little Purpoſe.

69. Notwithſtanding there might not be the ſame Neceſſity for the Sepoys to be accommodated, in order to attach them to our Intereſt, as well as the Europeans, it will ſcarcely be credited, that our Servants ſhould drop that Part of the intended Work, and yet venture to increaſe the given Expences to the immoderate Degree they have done; thus ſporting with the Property of the Company, to the additional Amount of near Twenty Lacks of Rupees, as has been the Caſe, and yet leave out ſo very conſiderable a Part of the whole as the Accommodation of the Sepoys muſt have been, had that Plan been perſevered in.

70. We obſerve with Aſtoniſhment, that on the firſt Outſet of the Building no leſs than Fifteen Sets of unneceſſary Subalterns Apartments were laid out, and carried on, till Captain *Watſon* reported them in that Light to the Council at *Coſſimbuzar*: They were then by him deſired to be diſcontinued; but, on Account of an Increaſe of the Military Eſtabliſhment, you have judged thoſe Apartments neceſſary, and ordered that they ſhould be completed. However this may now be juſtifiable in you, ſtill it leaves thoſe Perſons wholly inexcuſable, who permitted ſuch ſuperfluous Apartments at firſt to be begun, when there was not the leaſt Probability of their being wanted. Had the Expence incurred by building thoſe ſupernumerary Officers Apartments been frugally applied towards providing comfortable Shelter for the poor Sepoys, leſs Apology would have been neceſſary for venturing to exceed the Sum ſo expreſsly fixed by Lord *Clive* and Council, not to be on any Account exceeded in erecting the Cantonments at *Burrampore*. We hope your future Watchfulneſs and Frugality, in finiſhing the ſaid Works, will compenſate, as far as may be, for that Remiſſneſs (for ſuch we muſt term it) which has ſuffered paſt Enormities to grow to ſuch incredible Extent, and remain ſo long undetected.

71. We are diſſatisfied with the Conduct of Colonel *Martin*, whoſe Report being untrue, did certainly, in the firſt Inſtance, miſlead the Council at *Coſſimbuzar*; and we believe your Sentiments communicated to Colonel *Martin*, on his Behaviour in that Tranſaction, to be juſt; and that, had he not reſigned his Commiſſion, it would undoubtedly have been your Duty to have diſmiſſed him our Service.

72. In regard to Mr. *George Williamſon*, his Unfaithfulneſs admits not the leaſt Excuſe; and the Abuſes by him practiſed, in his Contract for Timbers, render him utterly unworthy to be any longer entertained in our Service, from which, we hereby direct, that he be diſmiſſed. We approve your having taken Security for the deficient Timbers; and alſo direct, that he be not permitted to leave *India* until he ſhall have fully paid whatever may be due from him to the Company, or given to you ſuch further Security for the ſame as ſhall be to your entire Satisfaction. Appendix, No. 4.

73. The Overcharges of Mr. *Forbes* at *Burrampore*, and his Extortions and Oppreſſions at *Bauleah*, have been ſo very extraordinary, that we much approve your having diſmiſſed him our Service. His Carriage during the Enquiry made into his Conduct, and his burning his Papers previous thereto, evidenced ſuch Signs of Guilt, as could not fail placing him in the moſt diſadvantageous Light. The Iſſue has proved him deſerving every Mark of our Diſpleaſure. We direct, therefore, that the Suit inſtituted againſt Mr. *Forbes*, in the Mayor's Court at *Calcutta*, be vigorouſly proſecuted; and that no Relaxation or Abatement whatever be made of all ſuch Sums of Money, and Coſts of Suit, as may be decreed by the ſaid Court to be due from Mr. *Forbes*, either to the Company or to the Pycars, in conſequence of his Overcharges and Abuſes at *Burrampore*, or of his undue Exactions and great Oppreſſions of the ſaid Pykars at *Bauleah*: And as you inform us you have taken ample Security, that Mr. *Forbes* do not leave *India* until the Suit be decided; or that he will, ſhould he depart from *India* before that Time, leave ſufficient Value to anſwer our juſt Demands in caſe he may be caſt; we direct, that on no Account whatever you ſuffer the ſaid Security to be diſcharged, until our aforeſaid Orders, relative to Mr. *Forbes*, ſhall have been fully carried into Execution, and all the Money which may be legally obtained by ſuch Proſecution be actually paid by Mr. *Forbes*, or his ſaid Securities.

74. Lieutenant *Meſtayer* has been ſo groſly deficient in ſuperintending the Works at *Burrampore*, and ſo unfaithful in his Report relative to the Timbers bought of Mr. *Williamſon*, that for thoſe Inſtances of his Miſconduct we ſhould deem him worthy of Diſmiſſion: But as we obſerve alſo, that his Obſtinacy, in having refuſed to give Information, on Oath, of ſuch Frauds as might be within his Knowledge, was a further Aggravation of ſuch his Miſconduct, we can on no Account permit his Stay in our Service; we therefore direct that he be diſmiſſed; and that his Bond, given for the Amount of the Share he had in the Duſtores, be paid, or proper Security taken for Payment thereof, before he be permitted to leave *India*.

75. On your Conſultations of the 23d February 1769, we obſerve Propoſals from ſeveral Perſons for ſupplying your Committee of Works with ſuch Timbers and Planks as might be requiſite for your Fortifications; and we muſt here expreſs our Approbation of your Conduct, in taking Time to obtain the fulleſt Information in a Matter of ſo much Importance. But ſenſible as we are, that it would be in vain for us to offer any Opinion on a Point which muſt have been long ſince determined, (even had we ſufficient Lights to direct our Judgment) yet we cannot avoid expreſſing our Aſtoniſhment at the great Difference which appears in the Amount of the ſeveral Propoſals tendered to your Committee; ſome of which are near double, and one almoſt treble, the Terms of the loweſt Offer.

76. As no Reaſons appear to us for this extraordinary Difference, we can only judge of it from the Face of the ſeveral Propoſals; and we, therefore, ſee with Concern to what Attacks the Company's Property is expoſed, from the inſatiable Thirſt of Gain which ſome would not ſcruple to gratify. Our Security, however, reſts on your Judgment and Integrity, which we hope and truſt to find anſwerable to the Confidence we repoſe in your Adminiſtration of our Affairs.

Errors excepted.

19 June 1773. *Sam. Wilks.*

Appendix, No. 5.

APPENDIX, N° 5.

Fort William, 25 July 1757.

At a Conſultation;

PRESENT,

The honourable *Roger Drake*, Eſquire, Preſident,
Meſſrs. *Richard Becher*,
William Frankland,
Matthew Collet,
William Mackett,
Peter Amyatt.

Meſſrs. *Watts*, *Killpatrick*, *Manningham*, and *Boddam*, at *Coſſimbuzar*; Mr. *Pearkes* at *Patna*.

CAPTAIN *John Brobier* having taken a curſory Survey of the Place, and fixed upon a Plan of Works to be executed for its preſent Security, till thoſe of a larger Compaſs can be finiſhed, now attends the Board; and having taken his Seat, agreeable to the honourable Company's Orders, delivered a Letter, with his Remarks, and Propoſals for building a Citadel to the Southward of the Old Dock; which Letter being attentively read,

Ordered, It be entered after this Conſultation.

The Inventory of Materials, annexed to the abovementioned Letter, being deficient of ſeveral Articles that will be wanted for the Works, Captain *Brobier* was deſired to make out a Liſt of every Kind of Materials neceſſary to be purchaſed, that we might procure them on the moſt reaſonable Terms; he was likewiſe deſired to lay a Plan of the Citadel before us, as ſoon as he had finiſhed it, and of the Spot he propoſed to build upon, with the Number of Houſes neceſſary to be levelled for an Eſplanade; which he promiſed to comply with before his Departure for *Coſſimbuzar*; and then withdrew.

To the honourable *Roger Drake*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Honourable Sir, and Sirs,

In conſequence of the honourable Company's Orders, ſignified to this Preſidency, I have the Honour to acquaint you, that ſince my Arrival here I have viewed this Place, and conſidered the moſt effectual Means of ſecuring it againſt any future Attempts of our Enemies; but as it is abſolutely neceſſary to have an exact Plan of it, before I can form any Projects of the Works to be erected for that Purpoſe, I have ordered Mr. *Macdonald*, one of my Aſſiſtants, to take a Survey of the Town with all poſſible Diligence, that I may be able to aſcertain what Houſes will be neceſſary to be demoliſhed; an Expence unavoidable, but which will not, I hope, be conſiderable, as the greateſt Part of the Buildings, which I foreſee muſt come down, are in Ruins, and conſequently much below the Value of their firſt Coſt.

The Works I propoſe to erect, with your Honour's Approbation, are to form an Hexagon, as a Citadel to the Town from the Old Dock Southwards, as the Bank of the River projects in this Part, and admits that Three of the Sides of this Citadel flank the Current of the River, which I propoſe to ſtrengthen with proper Outworks before them, to multiply the Defences of theſe Fronts; for as the Channel is on this Side, a Naval Force will thereby be expoſed to the Fire of near 100 Pieces of Cannon, which I conceive muſt effectually prevent any Squadron from paſſing further up.

As moſt of the Apartments in the Remains of the Old Fort are demoliſhed, they muſt be rebuilt in the Citadel, with the Military and Civil Storehouſes, Magazines, and Bomb-proof Lodgments, requiſite in Time of Siege, with proper Wharfs and Stairs to the Waterſide, and other needful Works: All which may be done whilſt the Fortifications are in Hand, as I propoſe to erect them all in Earth, caſed with Brick-work Four Feet above high Water Mark, which will not take up many Bricklayers to execute; and will, I conceive, anſwer all the Ends a maſſy Revêtment in Brickwork would do, though the earthen Works will be executed much cheaper, and in a third Part of the Time the other would take up to finiſh.

As the Town is compoſed of many valuable Buildings, from Mr. *Carvalho*'s Houſe to the Portugueſe and Armenian Churches, and from thence to the River Side, and that when it is fortified there is a great Probability it will become the Reſort of many conſiderable and wealthy Merchants, I conceive it will be abſolutely neceſſary to incloſe that Space of Ground by our Fortifications; as contracting them into a ſmaller Compaſs would oblige me to pull down a great Number of good Buildings for an Eſplanade, the Expence of which would far exceed the Coſt of extending our Works to incloſe them; and as the Houſes beyond theſe Limits, I obſerve, are moſtly in Ruins, and none of them very conſiderable, it would therefore be neceſſary (if this Project meets with your Approbation) that you would be pleaſed to forbid any Repairs being made to ſuch Houſes as will be beyond the Marks I may ſet up for the Line of Works, at leaſt for 800 Yards, which I propoſe ſhall be for an Eſplanade; by which Means the great Number of Excavations and Tanks which are round the Town, full of ſtagnated Water, will be filled up, and the Place rendered thereby more wholeſome than it is at preſent.

I am extremely ſenſible that the pulling down of Houſes, let them be in never ſo bad a Repair, will be diſagreeable to the Owners; but as the Space of Ground called the Park (well laid out in Streets) may be given them to rebuild upon, I hope it will be the Means of conciliating them to it.

The River Side, for the whole Length of the Town, muſt alſo be attended to, and ſecured in a proper Manner, by erecting the neceſſary Works, along its Banks, to prevent an Enemy's Landing, ſhould a Squadron, ſupported by an Army, force its Way by the Citadel, and attack the Northern Parts of the Place. Theſe Works being well diſpoſed, their Fire will meet the Shipping as they go up, and rake them after they have paſſed them; and, by a continual Succeſſion of Fire from the Batteries the whole Length of the Town, I flatter myſelf ſuch Ships will not be in a Condition to do us any Damage, but rather muſt be inevitably deſtroyed.

When the Town is incloſed, it will be neceſſary to lay out regular Streets through it; and although many Houſes muſt come down to accompliſh it, yet I flatter myſelf it will be found ſuch an Advantage, for the Circulation of Air and Wholeſomeneſs of the Place, that it will be deemed a uſeful Work.

When the Survey in hand is finiſhed, I ſhall do myſelf the Honour to lay it before you, with the Projects before-mentioned, for your Approbation; and that no Time may be loſt between this and that we are able to work, I muſt requeſt you will be pleaſed to give Orders that the Committee of Works may provide, as ſoon as poſſible, the neceſſary Tools, Utenſils, and Materials,

for

for the Execution of thoſe Works, a Liſt of which is here annexed; and that in the mean time a Survey and Eſtimates may be made of all ſuch Houſes as are likely to come down in building our Citadel, that nothing may impede our Progreſs when once we begin.

To accompliſh this great Undertaking with all the Frugality and the Diligence which the preſent State of the Company's Affairs, and that of Europe, demands; I muſt requeſt you will be pleaſed to permit I may employ ſuch Overſeers as I ſhall find capable and requiſite for the Works in hand, with the neceſſary Checks at all the Muſters, and in the Daily Payments of Workmen and Materials received to the Works; and that I may have a proper Number of Peons under the Overſeers to keep the People to their Duty; Reports of all which being made to me Daily, and entered in my Office, I flatter myſelf the Works will be carried on to your Satisfaction; Accounts of the Expence of which, I ſhall have the Honour to lay Monthly before you, excluſively of thoſe the Paymaſter will deliver in to the Board.

I have brought with me from *Fort St. George*, *John Dyera*, Maſter Bricklayer, ſent out Two Years ago by the Company, to be employed where Colonel *Scott* ſhould think his Services moſt neceſſary; and make no Doubt but he will be uſeful in directing the Workmen in that Branch of the Service here.

The honourable Preſident having been pleaſed to communicate to me a Paragraph of Colonel *Clive*'s Letter, relating to the Nabob's Requeſt of having *Coſſimbuzar* put in a proper Poſture of Defence immediately, I humbly ſubmit it to the Board, whether it would not be moſt eligible for me to proceed thither now, and ſee what is neceſſary to be done there, whilſt the Survey is doing, and the neceſſary Meaſures are taking to get the Materials, &c. ready to begin our Works here, and to return in Time to lay the Projects before-mentioned before you, as well as thoſe which may be neceſſary to be executed at *Coſſimbuzar*.

I have the Honour to be moſt reſpectfully,
Honourable Sir, and Sirs,
Your moſt obedient and moſt humble Servant,
Fort William, 25th July 1757. *J. Brohier.*

Fort William, 2d Auguſt 1757.

At a Conſultation;

PRESENT,

The honourable *Roger Drake*, Eſq; Preſident,
Meſſrs. *Richard Becher*,
William Frankland,
Matthew Collet,
William Mackett,
Peter Amyatt.

Captain *Brohier* being likewiſe preſent.

Read his Letter, and Propoſal of building a Citadel to the Southward of the Old Dock, a Second Time, with the Inventory for Materials, altered agreeable to our Requeſt, made on the Face of our Conſultation of the 25th ultimo.

Ordered, The Committee eſtabliſhed for executing the Works with Economy, do provide the Materials indented for by Capt. *Brohier* on the cheapeſt Terms they can.

Ordered likewiſe, That all the Houſes, Compounds, and Buildings, to the Southward of the Old Dock, and as far in Land as Mrs. *Peiarce*'s and Mr. *Carvalho*'s Houſes, be ſurveyed and appraiſed by Six Perſons, Three to be choſen on the Company's Behalf, and Three by every ſeparate Proprietor of a Houſe or Building; and that in caſe the Appraiſers cannot determine the Value of any Houſe or Building among themſelves, that they do chuſe and elect an Umpire to ſettle it. Agreed, Meſſrs. *Court*, *Wedderburn*, and *Senior*, do ſurvey the above-mentioned Houſes and Buildings on the Company's Behalf. Appendix, No. 5.

Fort William, the 2d October 1758.

At a Conſultation;

PRESENT,

The honourable *Robert Clive*, Eſq; Preſident,
William Watts, and *Charles Manningham*, Eſqrs.
Meſſrs. *Pearkes*, *Frankland*, *Collet*, *Mackett*, and *Boddam*.

Captain *Brohier* takes his Seat at the Board, and delivers in a Letter, with an Abſtract of the Expence already incurred in carrying on the Works, and an Eſtimate of what he conceives they will coſt erecting.

Ordered them to be entered after this Day's Proceedings.

Agreed, agreeable to the Requeſt in his Letter, That the Workmen at the Fortifications be paid Daily; and

That Mr. *Francis Charlton* be appointed Storekeeper to the Works; both which to commence from the 1ſt November.

Captain *Brohier* intimating, That it is requiſite Meſſrs. *Roach*, *Barton*, *Knox*, *Leyceſter*, and *Charlton*, and Mrs. *Araton*'s Houſes, be pulled down immediately;

Ordered, The Secretary to write to the above Perſons to quit their Houſes immediately. After which Captain *Brohier* withdrew.

To the honourable *Robert Clive*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Honourable Sir, and Sirs,

In obedience to your Orders, ſignified to me by Mr. Secretary *Cooke* the 8th Inſtant, I now lay before you an Abſtract of the Expence already incurred in carrying on the Works at *Govendpore*, and an Eſtimate of what I conceive they will coſt erecting; by which it appears that we have already augmented the Charge calculated in my firſt Eſtimate of 1,36,159 Current Rupees.

The Conſequence of this extraordinary Expence is, that the Beginnings of all Undertakings are always difficult, and that the Obſtacles I have had to ſurmount have been prodigious: By the Irregularity of the Ground the Works are erected on, the Houſes I have had to demoliſh, the Tanks and Ditches to fill, and Trees to cut down, have nearly amounted to as great a Sum as forming the Ramparts from the Excavation of the Ditch.

The Badneſs and Inſufficiency of Materials, in Quality and Quantity, added to the Unſkilfulneſs of the Workmen, has augmented our Expence in Brick-work of at leaſt 50 per Cent. on a moderate Calculation; for not 10,000 Bricks in a Lack have been received of equal Size of thoſe contracted for laſt Year; and the Quantity of unburnt Shells found in the Chunam has occaſioned a conſiderable Charge in ſhifting it; the different Sizes of the Bricks cauſed at leaſt a Waſte of double the Quantity of Chunam neceſſary to be made uſe of; the Bricklayers know not how to prepare their Mortar properly, or how to lay a Brick to a Bond. The Waſte of Bricks has alſo been conſiderable by Breakage, no Regard being had by the Bricklayers, before I begun to work, whether they made uſe of a half or a whole Brick; no Bond, it was all one to them; conſequently, no Care taken for ſome Time to bring them entire to the Works.

To all this muſt be added the extraordinary and expenſive Method practiſed in paying the Coolies Monthly; which Method is, that the Coolies are brought in by Surdars, who have Duffadars, and Sircars under them, to keep an Account of their Labour. The Pay of theſe Three

Appendix, No. 5.

Three different Sorts of People has amounted, unneceſſarily, to no leſs than 19,000 Current Rupees; to which I muſt add the extraordinary Charge of Banians employed to keep Accounts current with theſe Surdars and Duſſadars of every Cooley employed on the Works, both by the Paymaſter and myſelf; which has alſo increaſed the Charge of the Works in this Particular to Current Rupees 15,000.

To remedy which, I muſt requeſt, that this Cuſtom may be aboliſhed: As the Farmers of the Revenues and Country ſend now Coolies to the Works, there can be no Plea for advancing them any Money, or that People cannot be procured without any Advances. I beg, in conſequence of the Alteration of this Method, ſo expenſive to the Company, that the Board will be pleaſed to order the Coolies to be paid Daily, upon the Reports of my Overſeers, counterſigned by me as an Order for their Payment; by which Means no Impoſition on the People will be practiſed, and the Expence, I am perſuaded, will be greatly reduced.

This Method will alſo prevent the People from leaving off Work before the Time for muſtering in the Evening, for fear of loſing their Day's Work.

There being a Loſs of Time, in compliance of Indents, for every Thing wanted for the Works, I muſt requeſt that the Materials purchaſed by the Committee, or thoſe indented for from the Stores, may be delivered into my Charge, and not be obliged to run after every Banian, under whoſe Care they are, when I want them, and which is more than conformable to the Company's Approbation of the 29th November 1754, and which Loſs of Time has alſo been a great Impediment to the Forwardneſs of the Citadel, and conſequently an Expence incurred thereby.

There being a Neceſſity of pulling down all European Houſes which are ſituated on the Southward of the Lane which paſſes before Secretary *Cooke*'s Houſe, that Diſtance being ſufficient for an Eſplanade to the Northward, I muſt requeſt that you will give Orders for the Tenants now in them to remove immediately, as I am in want of Bricks, and that thoſe Buildings will furniſh a Supply for a Fortnight's Work; which, with what we get out of the Ruins of the Black Inhabitants Houſes, may keep our People employed till we get new Bricks, otherwiſe I ſhall be forced to diſmiſs moſt of the Bricklayers; which will not (moſt certainly) be collected again together for ſome Time, and a Stop will be thereby put to the Works.

As Frugality has been my principal Attention in forming the Works now erecting, I muſt beg leave; in Juſtice to myſelf, to lay before you an Eſtimate of what thoſe Works would have coſt, had they been executed on the Syſtem of the principal Engineers who ever wrote on Fortification, and which Syſtem (for Fear of going out of the common Track) is implicitly followed by every Man in our Employ in the Ordnance Service, for Reaſons which I at preſent ſhall be ſilent on; by which it will appear, that in the Brick-work of the Fortification only, I ſave the Company upwards of £. 197,000 Sterling. Our Citadel will have ſome Advantages over many other Conſtructions, and will be erected in half the Time it would have taken up to execute it on their Principles. This Circumſtance, ſo beneficial to the Company, being ſo demonſtrable, I hope will give the Board all the Satisfaction they can deſire, in an Affair in which their Acquieſcence will do them ſo much Honour.

As the Requeſts I have now made tend only to carry on the public Service in a proper Manner, and leſſen our Charges, I flatter myſelf they will meet with your Approbation.

Being moſt reſpectfully,
Honourable Sir, and Sirs,
Your moſt obedient humble Servant,
(Signed) *John Brohier.*

Calcutta.
30 Sept. 1758.

ESTIMATE of the Citadel of *Gundpore*, according to the Syſtem of Meſſrs. *De Vauban* and others, compared with the Method it is erecting upon.

	Rupees.	Rup' A. Pce
22,520 Piles, valued at Rupees 7 each, ready drove	577,640	
10,000 Joiſts, at 4 Rupees each	40,000	
41,000 Planks, at 4 Rupees each	165,040	
1,000 Spike Nails, at 19 Rupees per Maund	19,000	
Workmanſhip, calculated	10,000	
Coſt of the Timber Work of the Foundation		8,11,680 — —
	Bricks.	
7 Polygons, containing 11,200 Feet in Length of Brick-work to the Scarp, 36 Feet high to the Cordon, 8 Feet thick, 14 Bricks to a Foot	45,162,600	
630 Buttreſſes to the Polygons, high 36 Feet, ſquare 40, is 907,200 Feet, at 14 Bricks to a Foot	12,700,800	
Revêtment of 5 Ravelins 6,150 Feet running, 26 Feet high, 7¼ Feet thick, at 14 Bricks per Foot, 110,29,500 Feet	15,813,000	
350 Buttreſſes, 24 Feet high by 28, is 235,200 Feet, at 14 Bricks	329,280	
6 Counter Guards, containing 1,920 Feet each, is 11,520 Feet running, 26 Feet high, &c. as the Ravelins is 2,171,520 Feet, at 14 Bricks	30,401,280	
640 Buttreſſes, high 24, ſquare 24, is 465,920 Feet, at 14 Bricks	6,522,880	
Counterſcarp 12,390 Feet running, high 8, thick 572 Feet, is 1,226,610 Feet, at 14 Bricks per Foot	17,172,540	
680 Buttreſſes, 183,600 Feet, at 14 Bricks per Foot, Cube of Butt 270 Feet	2,570,400	
Parapets of Ravelins and Counter Guards	2,473,800	
Parapets of the Covered Way, Traverſes, and 19,840 Feet running, 9 Feet high, 2 Feet thick	5,000,940	
Total Quantity of Bricks	141,111,040	2541358 — —
Deduct from the above Quantity of Bricks the Amount according to the preſent Method	88,825,000	3353038 — —
Bricks ſaved	52,286,040	
Which, at Rupees 1,800 per Lack, Workmanſhip included, is		9,41,148 — —
Total ſaved upon the Fortifications by the preſent Method	Current Rupees	17,52,828 — —
Which amounts to		£. 197,193 3 —

(Signed) *John Brohier.*

Appendix, No. 5.

ESTIMATE of the Expence of Building the Citadel at *Gobinpore*, January 10th 1758.

Body of the Place.	Curr^{t} Rupees.	
Digging the Ditch of the Place	98,300	
Coolies for filling Tanks and levelling the Ground within the Place	53,229	
54,272 Lacks of Bricks, at 1,800 Current Rupees per Lack, including Workmanship, Chunam, Jaggrey, Sand, *&c.*	9,75,780	
Seven Standing and Draw Bridges for the Gateways and Sally Ports	18,000	
Paliſadoes	26,000	
		11,71,309 — —
Five Ravelins and Six Counter Guards,		
Digging and ramming the Ground	75,410	
380 Lacks and ¼ of Bricks laid in Chunam, Workmanſhip, &c. included, at 1,800 Current Rupees per Lack	6,85,350	
Twelve Standing and Draw Bridges from the Ravelins to the Counter Guards	9,000	
Additional Paliſades to the Covered Way	14,000	
Three Standing and Draw Bridges from the Ravelins to the Covered Way	4,500	
		7,40,260 — —
Current Rupees		19,59,569 — —

(Signed) *John Brohier.*

ABSTRACT of the Expence already incurred on the Citadel at *Gobinpore*, and an ESTIMATE of what remains to be done to complete the Works, September 24th 1758.

The Charge from November 1757 to 31ſt July 1758	6,78,083 — —
For Auguſt, about	80,000 — —

Expence to complete what remains to be done.

To raiſing the Scarp of 5 Polygons	182 Lacks of Bricks		
Facing the Remains of the Reddans	31		
Facing their Counterſcarp	48		
Facing 5 Ravelins	69		
6 Counter Guards	139		
5 Polygons of Counterſcarp	65		
	510		
At 1,800 Current Rupees per Lack, including Chunam, Jaggrey, Sand, and Workmanſhip			9,18,000 — —
Facing the Rampart, Parapet of the Covered Way, Sorties, Making the Gateways, Banquets and Drains	142 Lacks		2,55,600 — —
Digging the Ditch and forming the Ravelins and Counter Guards, 10,500 Cubes of 10 Feet, at 6 Current Rupees per Cube			63,000 — —
Raiſing the Parapet of the Body of the Place			20,595 — —
Raiſing the Lower Flanks			4,050 — —
Raiſing and forming the Orrellions			10,000 — —
19 Standing and Draw Bridges			27,000 — —
Paliſadoes to the Covered Way			40,000 — —
The Platforms of the Garriſon, omitted to be charged in the Eſtimates ſent Home, 31 Lacks of Brick-work, at 1,800 Current Rupees per Lack			55,800 — —
	Current Rupees		21,52,128 — —

(Signed) *John Brohier.*

Appendix, No. 5.

FORTIFICATIONS.

Pulling down the Houſe and levelling the Ground at *Govindpore*.

November 1757	4,855	13	7			
December	8,284	1	2			
				13,139	14	9

Carrying on the Works of the Citadel of *Govindpore*.

January 1758	26,998	8	8			
February	117,907	8	9			
March	124,720	7	2			
April	128,580	12	1			
May	121,248	3	8			
June	89,456	15	3			
July	56,031	8	8			
				664,944	—	3

Forming the Eſplanade round the Citadel.

July 1758				14,130	6	9
					692,214	5 9

Raiſing the Works at *Tullah*.

July 1758		5,214	5 2
Current Rupees		697,428	10 11

(Signed) *John Brohier*.

ESTIMATE of the Citadel at *Govindpore*, according to the Syſtem of Monſ. *De Vauban*, and others, compared with the Method it is erected on.

	Rupees.	
82,520 Piles, valued at Rupees each (ready drove)	577,640	
10,000 Joiſts at 4 each	40,000	
41,000 Planks at 4 each	165,040	
1,000 Spike Nails, at 19 per Maund	19,000	
Workmanſhip calculated	10,000	
		811,680 — —

Coſt of the Timber Work of the Foundation.

	Bricks.	
7 Polygons, containing 11,200 Feet in Length of Brick-work, to the Scarp 36 Feet high, to the Cordan 8 Feet thick, 14 Bricks to a Foot	45,162,600	
630 Buttreſſes to Ditto, high 36, ſquare 40, is 907,200 Feet, at 14 Bricks	12,700,800	
Revêtment of 5 Ravelins, 6,150 Feet running, 26 Feet high, $\frac{7}{4}$ Feet thick, at 14 Bricks per Foot, 11,029,500 Feet	15,813,000	
350 Buttreſſes, 24 Feet high by 28, is 235,200 Feet, at 14 Bricks	329,280	
6 Counter Guards, containing 1,920 Feet each, is 11,520 Feet running, 26 Feet high, &c. as the Ravelins, is 2,171,520 Feet, at 14 Bricks	30,401,280	
640 Buttreſſes, high 24, ſquare 24, is 465,920 Feet, at 14 Bricks	6,522,880	
Counterſcarp 12,390 Feet running, high 8, thick $5\frac{1}{2}$ Feet, is 1,226,610 Feet, at 14 Bricks per Foot	17,172,540	
680 Buttreſſes, 183,600 Feet, at 14 Bricks per Foot, Cube of each Buttreſs 270 Feet	2,570,400	
Parapets of Ravelins and Counter Guards	2,473,800	
Parapet of the Covered Way, Traverſes, &c. 19,840 Feet running		
Total Quantity of Bricks	141,111,040	2,541,358 — —
		3,353,038 — —
Deduct from the above Quantity of Bricks the Amount according to the preſent Method	88,825,000	
Bricks ſaved	52,286,040	
Which, at Rupees 1,800 per Lack, Workmanſhip included, is		941,148 — —
Total ſaved upon the Fortifications by the preſent Method — Current Rupees		1,752,828 — —
Which amounts to		197,193 3 —

(Signed) *John Brohier*.

ESTIMATE of the Expence of Building the Citadel of *Govindpore*, January 10th 1758. Appendix, No. 5.

Body of the Place.

	C. Rupees.	
Digging the Ditch of the Body of the Place	98,300	
Coolies for filling Tanks and levelling the Ground with the Place	53,229	
542½ Lacks of Bricks, at 1,800 C. Rupees per Lack, including Workmanſhip, Chunam, Jaggry, Sand, &c.	975,780	
7 Standing and Draw Bridges for the Gateways and Sally Ports	18,000	
Paliſades	26,000	
		1,171,309 — —

Five Ravelins and Six Counter Guards.

Digging and ramming the Ground	75,410	
380½ Lacks of Bricks laid in Chunam, Workmanſhip included, at 1,800 C. Rupees per Lack	685,350	
12 Standing and Draw Bridges from the Ravelins to the Counter Guards	9,000	
Additional Paliſades to the Covered Way	14,000	
3 Standing and Draw Bridges from the Ravelins to the Covered Way	4,500	
		740,260 — —
	C. Rupees	1,959,569 — —

(Signed) *John Brohier.*

ABSTRACT of the Expence already incurred on the Citadel at *Govindpore*, and an ESTIMATE of what remains to be done to complete its Works, September 24th 1758.

The Charge from November 1757 to 31 July 1758	678,083 — —
Ditto from Auguſt, about	80,000 — —

Expence to complete what remains to be done.

	Lacks of Brick.	
To raiſing the Scarp of Five Polygons	182	
Facing the Remains of the Teddens	31	
Facing their Counterſcarp	48	
Facing 5 Ravelins	69	
6 Counter Guards	139	
5 Polygons of Counterſcarp	65	
	510	
1,800 Current Rupees per Lack, including Chunam, Jaggry, Sand, and Workmanſhip	at	918,000 — —
Facing the Rampart, Parapet of the Covered Way, Sorties, Traverſes, Making the Gateways, Banquets and Drains	142 Lacks	255,600 — —
Digging the Ditch and forming the Ravelins and Counter Guards, 10,500 Cubes of 10 Feet, at 6 Current Rupees per Cube		63,000 — —
Raiſing the Parapets of the Body of the Place		20,595 — —
Raiſing the lower Flanks		4,050 — —
Raiſing and forming the Orillions		10,000 — —
19 Standing and Draw Bridges		27,000 — —
Paliſadoes to the Covered Way		40,000 — —
The Platform of the Garriſon, omitted to be charged in the Eſtimate ſent Home, 31 Lack of Brick-work, at 1,800 Current Rupees per Lack		55,800 — —
	Current Rupees	2,152,128 — —

(Signed) *John Brohier.*

Appendix, No. 5.

Fort William, 9th November 1767.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, and
Alexander Campbell, Eſquires.

In conſequence of the Reſolution of the Board the 5th Inſtant, Mr. *Campbell* has viſited the New Works, and now makes the following Report of the State thereof.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council.

Gentlemen,

Attended by the Chief Engineer, I viſited the Works now carrying on in the New Fort, in obedience to your Orders.

The principal Drains are completed, except at the Angles of the Interſection; Offices, with the New Houſe, are begun; the North Barrack is covering in, and will ſoon be habitable.

About Four hundred Bricklayers are employed on the above Works, and the Buildings in the Artillery Ground, upon which ſome Progreſs is made, there being lately near Two Feet of Brick work added to the whole Foundation, for the Columns intended to ſupport the Arches of the Armoury, Laboratory, &c.

The Ditch is draining, in order that the Contractor may enter immediately upon completing the Counterſcarp; but I find, from the Chief Engineer's Report, that they are much retarded by the want of Materials. The Chunam is greatly deficient both in Quantity and Quality.

In many Places the Facing to the Ramparts has given way. The Engineer ſhewed me one Part of the Curtain, cloſe by the Eaſt Gate, where the Foundation of the Curtain is cracked, and the Wall bulged out ſome Inches.

The enclоſed Return points out the Number of the People, and the Manner in which they are employed.

I am to obſerve, that only a very few Cannon are mounted on the Ramparts, and that Carriages are wanting for more than Three-fourths of the Guns neceſſary for that Purpoſe; neither are Embrazures cut or half the Cannon.

I have the Honour to be, with great Reſpect,
Gentlemen,
Your moſt obedient humble Servant,
Fort William *Alex' Campbell.*
the 7th November 1767.

Fort William, the 16th November 1767.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
Claud Ruſſell,
William Alderſey,
Charles Floyer, and
Alexander Campbell, Eſquires.

Mr. *Floyer* having viſited the New Works, now delivers in a Report of the ſame, with a Return of the Workmen employed thereon.

Ordered, That the Report be entered after theſe Minutes, and the Return depoſited among the other miſcellaneous Papers.

To the honourable *Harry Verelſt*, Eſquire, Preſident, and Governor, &c. Council at *Fort William*.

Honourable Sir, and Sirs,

Purſuant to an Order of Council, I viſited the Works in the New Fort, attended by the Chief Engineer.

Nothing has been done to the Drain ſince the laſt Report, delivered in by Mr. *Campbell*. The Engineer informed me, that he judged it neceſſary to put the Workmen employed thereon to the Artillery Barracks; they may, in a few Days, be completely finiſhed, on the Return of the Bricklayers.

Above Six hundred Bricklayers have been daily employed, during the laſt Week, on the different Buildings in the New Fort, and thoſe chiefly confined to the Artillery Barracks, and Offices for the New Houſe. The former Building is raiſed to Four Feet and Half in Height, and the latter Five Feet.

Very little is done to the Piling, or to any other Works, ſince the laſt Report, the Engineer being of Opinion, thoſe already mentioned, are the moſt eſſential at preſent.

By the enclоſed Return you will be informed of the Number of Workmen employed, and the different Works they are allotted to.

I am, with Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient humble Servant,
Charles Floyer.

Fort William, the 23d November 1767.

At a Conſultation; PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey, and
Alexander Campbell, Eſquires.

Mr. *Alderſey* delivers in his Report of the Progreſs of the New Works ſince laſt Week:

Ordered, It be entered after theſe Proceedings.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Honourable Sir, and Sirs,

I this Day viſited the New Fort, attended by the Chief Engineer, and found the following Progreſs to have been made on the ſeveral Buildings in hand, ſince Mr. *Floyer*'s Report of the 16th Inſtant.

The Artillery Barracks, and thoſe for the Artillery, raiſed about Two Feet; the Terraſſing of the North Barracks continued; and the Cutcha Work begun for turning the Arches of the Doors and Windows to the Offices of the New Houſe.

Enclоſed is a Return of the Workmen employed on the Services above-mentioned, occaſional Repairs, and in clearing away for continuing the Foundation of the Counterſcarp.

I am,
Honourable Sir, and Sirs,
Your moſt obedient
Fort William, humble Servant,
the 21ſt November 1767. *William Alderſey.*

Fort William, 23d November 1767.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey, and
Alexander Campbell, Eſquires.

Captain *Martin* ſends a Report of the State of Works, in conſequence of our former Orders for his ſo doing every Fortnight.

Ordered, This be entered; but that the Secretary acquaint him, he need not in future deliver in theſe Reports, as the one which he delivers in weekly to the viſiting Member is very ſufficient.

Honourable Sir, and Gentlemen,

I requeſt leave to acquaint you, that there are employed daily, on the interior Buildings of the New Fort, about 550 Bricklayers, at a Medium. The Artillery Barracks, and the Sheds for Artillery, employ the greateſt Part of that Number, and are at this Time raiſed about Seven Feet from the Ground. The New Houſe is completing, and Offices for the ſame are carrying on with Expedition. The Terraſs for the Roof of the North Barracks, and the Drains throughout the Fort, are nearly finiſhed. The Foundation for the Counterſcarp is preparing, and will ſoon employ the greateſt Part of the Bricklayers. Theſe are the principal Works in Brick.

The Carpenters and Smiths are employed on Wood and Iron Work for the New Buildings:—Alſo on Gun Carriages and Tumbrels for Field Service.

As the Reports preſented by me weekly to the honourable Member of the Council, upon his Viſit to the Works, containing the Proportion and ſeveral Claſſes of Workmen employed daily throughout the Week preceding (with Particulars of the Buſineſs conducting) is more full and expreſſive than can be given by Letter; and as the ſame Reports are delivered by me at the Committee of Works weekly, I take the liberty to enquire, if you would pleaſe that I ſhould continue to make my Reports every Fortnight, in this Channel by Letter unto you, honourable Sir and Gentlemen.

I have the Honour to be,
Honourable Sir, and Gentlemen,
Your moſt humble and
obedient Servant,
Fort William, 23d November 1767. *Fleming Martin*, C. Engr.

Fort William, 10th December 1767.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
Claud Ruſſell,
William Alderſey,
Charles Floyer, and
Alexander Campbell, Eſquires.

Mr. *Ruſſell* having viſited the New Works, now delivers in a Report of the State thereof.

Ordered, It be entered after theſe Minutes.

Mr. *Ruſſell* acquaints the Board, That through Indiſpoſition, he has been unable to viſit the Fort in the regular Courſe; but was on that Duty the 9th Inſtant, and finds, That, during the Two laſt Weeks, the Eaſt Front of the Artillery Barracks have been raiſed about Four Feet Six Inches, and 20 of the Arches have been turned.

The Terraſſing of the North Barracks is now nearly completed.

The Counterſcarp of the Ditch has been continued 220 Feet Foundation, and raiſed about Six Feet.

The Offices of the New Houſe have been raiſed about 2 Feet 9 Inches, and are ready for the Beams.

The Drains are nearly completed.

Theſe, with the finiſhing of the New Houſe, are the only material Works in hand. The Carpenters are chiefly employed in making Gun Carriages and Tumbrils for Field Service.

Half of one of the Sheds, intended for the Artificers under the Military Store-keepers, remains to be completed.

The Piling to prevent Encroachments of the River advances very ſlowly; of 9,028 Piles, only 270 are yet driven. To complete this Work with Spirit, at leaſt Ten or Twelve Engines are neceſſary. Hitherto only One has been in uſe, and it drives, on a Medium, but One Pile per Day.

In a military View, the Fort does not appear in a proper Poſture of Defence. The Embrazures are imperfect; few Guns are mounted; nor are the Platforms complete.

Fort William, the 31ſt December 1767.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer,
Alexander Campbell, Eſquires.

Mr. *Becher* acquaints the Board, That he has viſited the New Fort, agreeable to their Orders, and now lays his Report of the ſame before them.

Ordered, It be entered after the Conſultation.

Fort William, 11th January 1768.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
James Alexander,
William Alderſey,
Charles Floyer, Eſquires.

Mr. *Cartier* acquaints the Board, That in his Tour of Duty he has viſited the New Works, and now lays his Report of the ſame before them.

Ordered, That it be entered after the Conſultation.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Honourable Sir, and Sirs,

In my Tour of Duty I viſited the New Works this Morning, in Company with the Engineer; and find, ſince the laſt Return made to the Board, that the Counterſcarp has been continued Six hundred Yards in Length, and Four Feet in Height; this very important Work will probably be completed by the End of March.

They

Appendix, No. 5.

They have likewiſe, in this Interval of Time, formed Part of the Centers for turning Arches to the Artillery Sheds and Barracks; the Workmen have not only been employed on the above Works, but for the Repair of Gateways and other Buildings; alſo on the Pile Engines, Gun Carriages, Tumbrils, Wood and Iron-work for the Buildings.

The Number of Workmen employed from the 5th to the 11th Inſtant inclusive, in which Space of Time intervened Three Holydays, are as follows,

Bricklayers	-	-	596 per Day.
Carpenters	-	-	502 per Dº.
Cooleys	-	-	547 per Dº.

I am, with Reſpect, Gentlemen,
Your moſt obedient Servant,
John Cartier.

Calcutta, 11 January 1768.

Fort William, the 18th January 1768.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

Mr. *Floyer* lays before the Board a Letter, acquainting us, that he has viſited the New Fort, accompanied by the Chief Engineer; and found that the Bricklayers, during laſt Week, had been wholly employed in the Counterſcarp; but obſerving in his Tour, that no Foundation had been laid in many Parts of the Ditch, he repreſented the ſame to the Chief Engineer, and gave it as his Opinion, that the ſooner the whole Foundation was laid, the more ſecure the Work would be againſt the rainy Seaſon; recommending an Increaſe to be made of Bricklayers, as the Chief Engineer informed him that One thouſand was neceſſary to carry on that Work in a proper Manner; and it appears by the Return of the Workmen, which he now alſo lays before us, that from the 12th to the 18th Inſtant, there were only 400 Bricklayers and 400 Coolies daily attending: Informing us likewiſe, that the Quantity of Chunam now in Store is only 4,000 Maunds, and what is daily coming in from the Country does not exceed 600 Maunds, and that a Thouſand Bricklayers, if employed, will conſume near 1,200 Maunds per Diem.

Ordered, That Mr. *Floyer*'s Letter be entered after the Conſultation, and that the Secretary ſend a Copy of this Addreſs to the Committee of Works; acquainting them it is our Deſire, that they endeavour to procure as large a Quantity of Chunam as they poſſibly can, and engage the Contractors for furniſhing Workmen to ſupply as many as there are Materials to employ them with, and always to acquaint the Contractors for that Purpoſe what Quantity of Materials are ready.

To the honourable *Harry Verelſt*, Eſquire, Preſident and Governor, &c. Council of *Fort William*.

Honourable Sir, and Sirs,

I have viſited the New Fort, accompanied by the Chief Engineer, and found that the Bricklayers, during the Courſe of laſt Week, had been wholly employed on the Counterſcarp of the Ditch, which is advanced Six hundred and Seventy-eight Yards in Length, and Four Feet Two Inches in Height. Obſerving in my Tour that no Foundation had been yet laid in many Parts of the Ditch, which had been dug for that Purpoſe, I repreſented the ſame to the Chief Engineer, and gave it, at the ſame Time, as my Opinion, that the ſooner the whole Foundation was laid, the more ſecure would be the Work againſt the rainy Seaſon, which is not quite effected, might then be eaſily carried on. Captain *Martin* informed me, that he found great Difficulty in draining off the Water, which, by reaſon of the Springs, frequently gained upon the Workmen; but that whenever a Part was cleared he immediately ſet Bricklayers to work thereon.

The Drains are all completed, and the interior Buildings in the ſame Condition they were in the preceding Week; the Bricklayers, as before obſerved, having been all employed at the Counterſcarp. I have the Honour to lay before you a Return of the Workmen employed at the New Fort, from 12 to 18th Inſtant; whereby it appears, that on a Medium there were only 400 Bricklayers and 600 Cooleys, daily attending during that Period. I am urged to recommend that an Increaſe be made of the former, as the Chief Engineer informed me that One thouſand were neceſſary to carry on this Work in a proper Manner.

From him I learn, that the Quantity of Chunam now in Store is only 4,000 Maunds, and what is daily coming in from the Country does not exceed 600. I muſt here remark, that a Thouſand Bricklayers employed, will conſume near 1,200 Maunds per Diem.

One of the new Pile Engines is ſet at work, another is erecting, and Four others are now in hand.

I am, with Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient humble Servant,
Charles Floyer.

Fort William, 18th January 1768.

Fort William, the 25th January 1768.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

Mr. *Alderſey* acquaints the Board, That he viſited the New Fort on Saturday, with Major *Polier* and the Chief Engineer; and found, that ſince Mr. *Floyer*'s Report of laſt Monday, the Counterſcarp had been continued about 300 Yards in Length, and 2½ Feet in Height. The Number of Workmen are ſpecified in the encloſed Return, moſtly employed in the Work above-mentioned, the reſt in cutting Bricks for Arches to the Artillery Sheds and Barracks; the Carpenters on the Gun Carriages, Tumbrils, and Pile Engines.

Fort William, the 1ſt February 1768.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

1ſt February 1768.

Mr. *Ruſſell* acquaints the Board, That laſt Week he viſited the New Fort; and finds, that, during the Week preceding, the Contractors have been chiefly employed in digging the Foundation, and clearing away the

the Earth at the Counterſcarp; alſo in continuing the Brickwork about Two Feet in Height, and 200 Yards in Length. The Artillery Barracks advance apace; but the Meaſurement cannot be well aſcertained, as the Work in Hand is chiefly turning of Centers of the Arches.

The Workmen in the Company's Pay have been employed on the Pile Engines, Gun Carriages, Tumbrils, and other Services, in the Yard, and on the Offices of the New Houſe; but for Want of Mooteas, of whom there have not been above Eleven any One Day the laſt Week, the Brickwork is very much retarded; a Circumſtance very extraordinary, as the Contractors have as many in their Pay as they have Occaſion for.

Claud Ruſſell.

Fort William, the 9th February 1768.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Francis Sykes,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey, Eſquires.

Calcutta, 9th February 1768.

Mr. *Alexander* begs leave to inform the Board, That laſt Week he viſited the Works; and finds, that ſince the Week before, the Contractors have advanced the Counterſcarp, along the Water Side, about 576 Feet in Length, and Four Feet in Height. The Company's People are at preſent principally employed in finiſhing the North Barracks; there appears a Want of a Number of Coolies (independant of what are now employed) to clear the Fort and repair the Parapets; Part of the Contractor's People are at Work, turning of the Centers of the Arches for the Artillery Yard, though the Numbers are very few, and little or nothing done ſince the laſt Report.

Ja^s Alexander.

In conſequence of Mr. *Alexander's* repreſenting that there is a Want of Coolies to clear the Fort;

Agreed, That it be recommended to the Committee of Works, to order a ſufficient Number to be employed on that Work.

Fort William, the 15th February 1768.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

Mr. *Becher* acquaints the Board, That having laſt Saturday viſited the New Fort, he finds, that ſince Mr. *Alexander's* Report, the Counterſcarp has been carried on 380 Feet in Length, and Two and a Half in Height; that there are now only 425 Bricklayers employed, as they are not ſupplied with Bricks ſufficient to employ more Hands. Mr. *Becher*, on Enquiry, was informed, that the preſent Deficiency of Bricks ariſes from Want of Boats to tranſport them from the other Side of the River; he, therefore, as Collector, gave immediate Orders to write to the Purgunnahs, to procure all the Boats poſſible for this Service. The North Barracks are near covered in, and if the Wood and Iron-work wanted to complete thoſe Barracks is provided by the Contractors, hoped they may be ready by the Arrival of the Ships from Europe; the Earth piled up in various Parts of the Fort ſhould certainly be removed during the dry Seaſon; and Mr. *Becher* is informed, it is under the Conſideration of the Committee of Works to have it performed by Contract.

Appendix, No. 5.

Fort William, 4th April 1768.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Francis Sykes,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

Mr. *Alderſey* acquaints the Board, That the Receſs of the Council, ſince the *Admiral Pocock's* Diſpatch, has prevented his reporting ſooner; that being the viſiting Member at the New Fort the Week before laſt, he gave previous Intimation to the Engineer, who replied in Writing, that he ſhould be ready to attend him; and that he repaired thither before Sun-riſe on Saturday Morning; but having waited a full Hour without ſeeing him, he was unable to make the neceſſary Enquiries into the Progreſs made on the Works and Buildings ſince Mr. *Floyer's* Report of the 14th of laſt Month; that he obſerved the Eaſt Front of the Artillery Barracks was raiſed above the Arches, and the other Part of that Building prepared with Cutcha for turning the reſt; that a Number of Bricklayers were employed on the Counterſcarp; but he apprehended the Want of Chunam has impeded the Progreſs of that material Work; and that, unleſs Means can be found of obtaining a ſpeedy Supply, it will not be completed before the Rains.

Mr. *Alderſey* further informs the Board, That on the Monday he received a Note from the Engineer, acquainting him, that the Counterſcarp had been advanced, ſince laſt Return, about 600 Feet in Length, and Two Feet Two Inches in Height, and accompanied with a Return of the Workmen employed in the New Fort, from the 23d to the 29th incluſive, which he now delivers in.

Ordered, That the Chief Engineer be required to aſſign his Reaſons for the Neglect he ſhewed to his Duty, as well as Diſreſpect to Mr. *Alderſey*; and, if it was not in his Power to attend him, why he did not apologize for his Abſence.

Fort William, the 4th April 1768.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Francis Sykes,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

Mr *Ruſſell* reports, his having viſited, the 2d Inſtant, the Works carrying on at the New Fort; and that the Progreſs during laſt Week, ſince Mr. *Alderſey's* Report,

Appendix, No. 5.

is as follows: The Foundation of the Counterſcarp has been continued about 609 Feet in Length, and One Foot Ten Inches in Height: The North Barracks are entirely covered in, and the Cutcha Works between the Arches is now removing: The Artillery Barracks, excepting a few Arches being turned, appear in the ſame State as when he made his laſt Report, the which is to be accounted for by the Want of Chunam and Materials; the ſmall daily Supplies of which being even inſufficient for carrying on the Counterſcarp, ſo much ſo, that the Contractors have been obliged to reduce the Number of their Bricklayers from near a 1,000 to 136. The Piling advances better than was expected, conſidering One Engine only is yet employed, another Engine is nearly completed, and Two more are in Hand.

A Part Return of the Workmen and Artificers, employed during the Week, accompanies this Report.

C. Ruſſell.

Fort William, 18th April 1768.

At a Conſultation;

P R E S E N T,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

Mr. *Alexander* reports his having viſited the New Fort; and that, ſince the laſt Return, made by Mr. *Ruſſell*, the Counterſcarp, which is the principal Work in Hand, is only advanced 311 Feet in Length, and One Foot Six Inches in Height; the Contractors have began to fill up behind the Counterſcarp; a few Coolies are employed in clearing the Drains, and filling in the Tank within the Fort, which is almoſt completed; the Range of North Barracks are ready for plaiſtering, which is to be done as ſoon as Chunam can be procured. He delivers in a Return of the Workmen employed; which, the Chief Engineer reports, bears a Proportion to the daily Supply of Materials.

Fort William, 30th May 1768.

At a Conſultation;

P R E S E N T,

The honourable *Harry Verelſt*, Eſquire, Preſident,
Colonel *Richard Smith*,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

Mr. *Floyer* having viſited the Works at the New Fort ſince the laſt Meeting of the Council, whereat Colonel *Smith* delivered in his Report of them, informs the Board, That, from the 14th Inſtant to this Day, the Counterſcarp has been advanced about 540 Yards in Length, and 2½ Feet in Height: Little has been done to the new Barracks, from the Want of able Artificers, and the great Decreaſe of Cohis; which, the Engineer informs him, will put it out of his Power to complete that Building, for the Reception of Gentlemen expected this Seaſon from Europe, according to the Orders he has received from this Board.

Fort William, the 13th June 1768.

At a Conſultation;

P R E S E N T,

The honourable *Harry Verelſt*, Eſquire, Preſident,
Colonel *Richard Smith*,
James Alexander,
Claud Ruſſell,
William Alderſey,
Charles Floyer, Eſquires.

Mr. *Alderſey* reports to the Board, That an Indiſpoſition having prevented his viſiting the New Fort the Week before laſt, he was under the Neceſſity of deferring it till laſt Saturday; when he found that the late Rains had been an Impediment to the Work of the Counterſcarp, a Part of which being laid under Water, the Meaſurement of what has been done ſince Mr. *Floyer*'s Report of the 30th Ultimo cannot be aſcertained till it is drained off: That ſuch of the Bricklayers as were not employed on the Counterſcarp, have been at Work chiefly on the North Barracks, the Terraſs of which is half finiſhed. The Number of Workmen, ſince laſt Report, appears by a Return now delivered in, from the 30th May to the 11th Inſtant inclusive.

Fort William, the 11th July 1768.

At a Conſultation;

P R E S E N T,

John Cartier, Eſquire, Preſident,
Colonel *Richard Smith*,
Richard Becher,
James Alexander,
Claud Ruſſell,
Charles Floyer, Eſquires.

Mr. *Ruſſell* reports his having viſited the Fortifications; and remarks the ſlow Progreſs of the Works in Hand, owing to the Want of Materials and Coolies. On a Medium, there has not been employed, from the 13th Ultimo to the 1ſt Inſtant, much above 300 Bricklayers, and 1,000 Coolies, daily; a particular Return of whom, with the other Artificers, is hereto annexed. During the ſame Period, nearly 400 Yards of the Counterſcarp (by the Chief Engineer's Report) have been advanced, and about One Foot Six Inches in Height, on an Average.

The Terras of the North Barracks is nearly Half finiſhed; but no Windows nor Doors are fitted, which ought to be done, as the Building will ſoon be ready to receive the Men. There are now 514 Piles driven in all, 342 of which have been drove by the Contractors. A ſecond Pile Engine, it is hoped, will ſoon be ſet a going, and Three more are reported to be near ready alſo; which, with Five additional ones, that the Committee have ordered to be put in Hand, will, when completed, be able to finiſh this heavy Piece of Buſineſs in leſs than Twelve Months.

4th June 1768. *Claud Ruſſell.*

Fort William, the 26th Auguſt 1768.

At a Conſultation;

P R E S E N T,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier, Eſquire,
Colonel *Richard Smith*,
Richard Becher,
Claud Ruſſell, and
Charles Floyer, Eſquires.

Mr.

Mr. *Becher* acquaints the Board, That he viſited the New Fort on Wedneſday Morning; and finds very little Work has been done ſince Mr. *Ruſſell*'s Viſitation, the 14th July laſt: The Counterſcarp has been raiſed to 5 Feet 3 Inches, and advanced in Length 540 Yards: The North Barracks have been terraſſed and plaiſtered within. The Number of People employed has been, daily, about 250 Bricklayers, and 800 Coolies; want of Chunam and Bricks ſtill continues to be the Complaint. Mr. *Becher* acquainted Captain *Martin*, that Endeavours were uſing to procure a conſiderable Number of Coolies, to enable him to begin the Ravelin, and carry on the Glacis; and deſired to know whether Captain *Martin* had lined out the Ravelins, and was prepared to ſet a large Number of Coolies to work: Captain *Martin* made Anſwer, that he had not lined out the Ravelins, which might be done in Ten Minutes; but that he could employ ſeveral Thouſand Coolies on the Glacis, till dry Weather would admit of digging the Foundation for the Ravelins.

Fort William, the 12th December 1768.

At a Conſultation;

P R E S E N T,

The honourable *Harry Verelſt*, Eſquire, Preſident,
Francis Sykes,
Richard Becher,
James Alexander,
Charles Floyer, and
Francis Charlton, Eſquires.

Mr. *Charlton* lays before the Board the following Report of the Fortifications ſince they were laſt viſited.

Half the upper Floor of the North Barracks, divided into Rooms for Officers, have been finiſhed; the Remainder has been partitioned off. Theſe Apartments are now in great forwardneſs: The lower Rooms, intended for Storehouſes, have been floored and plaiſtered; Part of the Doors and Window Shutters are finiſhed; the remaining ones will be completed in a few Days; at which Time theſe Rooms will be ready for the Reception of Stores.

The Ravelins before *St. George*'s and *Plaſſey Gates* have been traced out, and begun; great Part of the new Glacis, adjacent to the former, has been nearly finiſhed, and the old one brought forward, where neceſſary. The Covered Way has been cleared, and Two Tanks entirely filled up; the one oppoſite the Saleant Angle of the Baſtion, to the Southward of *St. George*'s *Gate*, and the other immediately in Front of *Plaſſey Gate*. The Ditch has been entirely cleared of Weeds; and Part of the Earth, which was left behind at the Time the Counterſcarp was built, has been carried away to form the Glacis; as likewiſe a great Quantity of Earth, which it was neceſſary to remove before the Proſecution of the Brickwork of the Counterſcarp, remaining unfiniſhed, could be begun.

The Fort has been almoſt entirely cleared of the Earth remaining at the Drains where the Brickwork has been finiſhed.

12th December 1768. *Francis Charlton.*

Fort William, the 11th April 1768.

At a Select Committee;

P R E S E N T,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher,
and
Charles Floyer,
} Eſquires.

Read a Letter from the Committee of Works, dated the 30th Ultimo, in Reply to ours of the 16th February, incloſing Propoſals they have received for carrying on the Smiths' and Carpenters' Work of the New Fort by Contract, and a Statement of the Propoſals made by Meſſrs. *Thomas Lyon*, *A. Hathaway*, and *James Anderſon*, for conſtructing of Gun Carriages.

Ordered, They be entered hereafter.

The Committee judging it neceſſary to interrogate the Perſons who have thus propoſed to contract, concerning the Nature of their Propoſals, their Ability to fulfil the Engagements they are deſirous of entering into, and the Period of Time in which the reſpective Works can be completed; it is Reſolved, That Meſſrs. *Lyon*, *Hathaway*, and *Anderſon*, be directed to attend this Board for that Purpoſe, on Friday the 15th Inſtant, at Nine o'Clock in the Forenoon.

To the honourable *Harry Verelſt*, Eſquire, Preſident, &c. Members of the Select Committee.

Honourable Sir, and Sirs,

We have been favoured with your Letter of the 16th February, encloſing Propoſals for carrying on the Smiths' and Carpenters' Work of the New Fort by Contract.

In conſequence of an Advertiſement we had publiſhed the 12th February, we have alſo received ſome other Propoſals, which are ſtill lower: The whole we have digeſted into a particular Statement, herewith encloſed, whereby you will perceive, at one View, the Difference between each. We need therefore here only remark, that either of them we ſuppoſe to be reaſonable, as the Chief Engineer reports it as his Opinion, that even thoſe ſent us through the Channel of your Board are ſuch as might be accepted.

We are, with Reſpect,
Honourable Sir, and Sirs,
your moſt obedient,
humble Servants,
Claud Ruſſell,
Wm Alderſey,
Flem. Martin,
Richd Barwell,
Chas Bentley.

Committee of Works,
the 30th March 1768.

Appendix, No. 5.

Meſſieurs *Thomas Lyon* and *James Anderſon* propoſe executing the under-mentioned Work by Contract, the Company finding all Materials.

	Feet.	Rates of a Propoſal from Mr. *Thomas Lyon*. *A.* Rupees.	Rates of a Propoſal from Mr. *James Anderſon*. *A.* Rupees.	Mr. *James Anderſon*'s Propoſal loweſt by, *A.* Rupees.
Roofing and Flooring of plain Beams and Burgers, per Square of	100	24 — —	20 — —	4 — —
Roofing and Flooring of Beams, Binding, Bridging, and Ceiling Joiſts, with Lathing complete - per Square -		40 — —	33 — —	7 — —
Roofing of Rafters, Wall Plate, Burgers, Ceiling Joiſts, and Lathing complete - - D° -		50 — —	41 — —	9 — —
Piers for Bridges and Flooring Joiſts complete - per Foot, Cube -		1 4 —	1 2 8	— 1 4
Draw Bridges, prepared, framed, and fixed - D° -		1 8 —	1 5 —	— 3 —
Flooring for Bridges of 3 Inch Plank, prepared and laid - - - - - per Square -		25 — —	20 — —	5 — —
Poſts and Railing to Bridges, prepared and fixed - D° -		40 — —	38 — —	2 — —
Paliſadoes, Poſts, and Rails, prepared, framed, and fixed - - - - - D° -		40 — —	33 — —	7 — —
Door Frames - - - - - per F^t ſuperficial		— 5 —	— 4 —	— 1 —
Door Frames with Architraves - - - D° -		— 6 —	— 5 —	— 1 —
Gates panneled, of 3 and 4 Inches thick, prepared, framed, and hung - - - - D° -		1 — —	— 12 —	— 4 —
Gates battened, of 3 and 4 Inches thick, prepared and hung - - - - - D°		— 12 —	— 9 —	— 3 —
Doors panneled, of 1½ and 2 Inches thick, prepared, framed, and hung - - - D° -		— 10 —	— 8 —	— 2 —
D° battened, of 1½ and 2 Inches thick, prepared and hung - - - - - D° -		— 8 —	— 7 —	— 1 —
Window Shutters, Bead and Fluſh, of 1 and 1½ Inches thick, prepared and hung - - D° -		— 7 —	— 6 —	— 1 —
D° - clampt, at the Ends ½ Inches thick D° -		— 6 —	— 4 —	— 2 —
Window Frame Shutters Outſide, and Rattan Frames Inſide, prepared, framed, and hung - D° -		— 13 —	— 10 —	— 3 —
Venetian Shutters, prepared, framed, and hung - D° -		— 12 —	— 10 —	— 2 —
Frames and Saſhes to ſlide, prepared and fixed - D° -		1 — —	— 13 —	— 3 —
Barrier Gates, prepared, framed, and hung - D° -		— 12 —	— 9 —	— 3 —
Iron Work included { Pile Engines complete - - -		3,000 — —	2,000 — —	1,000 — —
Iron Work included { Boats for floating Pile Engines - - -		1,000 — —	700 — —	300 — —
SMITHS WORK.				
Wrought with Hammers only, and weighing above 3 Pounds - - - - - per Cwt.		26	20	6
Screwed or filed, and weighing above 3 Pounds D° -		30	25	5
Wrought with Hammers only, from ½ to 3 Pounds Weight - - - - - D° -		30	25	5
Screwed or filed, from ½ to 3 Pounds Weight - D° -		36	31	5
Chains large - - - - - D° -		26	20	6
D° ſmall - - - - - D° -		30	24	6
Nails large - - - - - D° -		30	26	4
D° ſmall - - - - - per Thouſand -		2	2	None
Or all Sorts, whether ſcrewed or filed, and weighing above ½ a Pound - - - - per Cwt.		28	—	—
Very ſmall Work to be paid for as ſuch, the Price to be ſettled by the Chief Engineer, when ordered to be done.				
BRASS WORK.				
Caſt only, and weighing above Half a Pound - per Cwt. -		80	65	15
Turned and filed, and weighing above ½ a Pound D° -		100	80	20
Caſt only, from ¼ to ½ Pound Weight - - D° -		100	75	25
Turned or filed, from ¼ to ½ Pound Weight - D° -		120	95	25
Copper Nails and Bolts - - - D° -		100	85	15
Or all Sorts, whether caſt, turned, or filed, and weighing above ¼ Pound - - - D° -		100	85	15
Very ſmall Work, the Price to be ſettled by the Chief Engineer, when ordered to be done.				

Mr. *Lyon* requires the Materials to be delivered to him at the New Fort, and to have the Company's Artificers made over to him; that they ſhall be obliged to work for ſuch Pay as they now receive, and that he may oblige ſuch as abſcond to return to their Duty. On theſe Terms he engages to execute the Buſineſs in a good and workmanlike Manner; to remove, ſaw, prepare, put up, and fix, all Timber Work; to hang Gates, Doors, and Windows; to fix Locks, Faſtenings, &c. as ſuch Work may require; and to undertake no Work beſides the Company's.

Mr. *Anderſon* requeſts to have the Company's Workmen on the Terms they are now employed, and that they on no Account be ſuffered to work for any other Perſons whatever; and to be indulged in the Continuance of the Contract for Two or Three Years.

Propoſals

Propoſals from Meſſrs. *Thomas Lyon*, *A. Hathaway*, and *James Anderſon*, to execute the Field and Garriſon Carriages by Contract.

		Rates of a Propoſal from Mr. *Thomas Lyon*, the Company finding all Materials.	Rates of a Propoſal from Mr. *Hathaway*, the Company finding all Materials.	Rates of a Propoſal from Mr. *James Anderſon*, the Company finding all Materials.	Mr. *Anderſon*'s Propoſals ſowed by	Rates of a Propoſal from Mr. *Hathaway*, to put the Company for the Materials ſupplied.	Rates of a Propoſal from Mr. *Anderſon*, and to find all Materials.	Mr. *Anderſon*'s Propoſal ſowed by	Mr. *Hathaway*'s Propoſal ſowed
		A R°	A R°	A R°	A R°	A R°	A R°	A R°	A R°
Field Carriages and Limbers complete -	3 Pounder	560	560	380	180	1,100	1,120	—	20
	6 - -	570	570	400	170	1,140	1,520	—	380
	9 - -	580	580	—	—	1,180	—	—	—
	12 - -	600	600	420	180	1,230	1,720	—	490
	18 - -	620	620	490	130	1,290	2,100	—	810
	24 - -	640	640	490	150	1,350	2,100	—	750
	32 - -	660	660	—	—	1,410	—	—	—
Howitz Carriage and Limber complete -	- -	620	620	—	—	1,200	—	—	—
	8⅝ Inch	—	—	400	—	—	1,600	—	—
	5⅝ Inch	—	—	350	—	—	1,150	—	—
Garriſon Carriages -	3 Pounder	—	235	130	105	530	346	184	—
	6 - -	—	240	140	100	560	400	160	—
	9 - -	—	245	150	95	600	470	130	—
	12 - -	250	250	160	90	640	500	140	—
	18 - -	260	260	170	90	680	555	125	—
	24 - -	270	270	185	85	730	610	120	—
	32 - -	280	280	200	80	780	646	134	—
	42 - -	—	—	225	—	—	700	—	—
	48 - -	290	290	—	—	840	—	—	—
Limber to tranſport the Garriſon Carriages	- -	220	220	—	—	450	—	—	—
Tumbrels - -	- -	300	300	240	60	850	—	—	—
An Ammunition one, with every Thing complete - -	- -	—	—	—	—	—	1,510	—	—
Coehorn Beds - -	- -	20	20	—	—	50	—	—	—
Mortar Beds 8 Inch	- -	220	220	180	40	450	400	50	—
10 D°	- -	260	260	220	40	500	540	—	40
13 D°	- -	300	300	260	40	550	585	—	35
Large Tranſport Carriages for tranſporting Guns, &c. -	- -	—	300	280	20	1,500	1,800	—	300

The honourable Company's Artificers to be delivered over to the Contractors, with Liberty to oblige ſuch as may abſcond to return to their Buſineſs, for ſuch Pay as they may now receive. On theſe Terms the Contractors will engage to execute the Buſineſs in a good and workmanlike Manner.

APPENDIX, N° 3.

Fort William, 15th April 1768.

At a Select Committee;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier,
Richard Becher, and
Charles Floyer, Eſquires.

The Committee taking into Conſideration the Propoſals tranſmitted to them from the Committee of Works, of Meſſrs. *Lyon*, *Hathaway*, and *Anderſon*, for conſtructing of Gun Carriages, &c. and obſerving, that the loweſt Rates for Garriſon and Howitzer Carriages are propoſed by Mr. *Anderſon*; and thoſe for Field and Tranſport Carriages, by Meſſrs. *Lyon* and *Hathaway*: it is Agreed to recommend to thoſe Perſons, to contract with the Committee of Works ſeparately, for thoſe Articles alone, which each has offered at the loweſt Rates; who attending, in conſequence of an Order iſſued at the laſt Meeting, are called before this Board; and the ſame having been communicated to them, Mr. *Anderſon* conſents, on his Part, to contract for the Garriſon and Howitzer Carriages alone, according to the Rates ſpecified in his Propoſals; and will engage giving proper Security for the ſame; to complete Eighty of the former, and Six of the latter, within Three Months after the Date of his Contract, provided he is allowed Half the Number of Artificers at preſent employed in the New Fort. Meſſrs. *Lyon* and *Hathaway* have requeſted further Time to conſider of the Propoſals recommended to them to be made for the other Articles.

Reſolved, That the Secretary do acquaint the Committee of Works with the above Circumſtances, in Reply to their Letter of the 30th Ultimo; and that we refer thoſe Matters to be finally adjuſted by them, in the Manner they may judge moſt advantageous to our honourable Employers; and Ordered, That his Letter be entered in the Letter-Book.

Appendix, No. 5.

APPENDIX, N° 4.

Fort William, the 28th July 1768.

At a Conſultation;

PRESENT,

The honourable *Harry Verelſt*, Eſquire, Preſident,
John Cartier, Eſquire,
Colonel *Richard Smith*,
Richard Becher,
James Alexander,
Claud Ruſſell, and
Charles Floyer, Eſquires.

The Committee of Works ſend in a Letter, with a Minute from the Chief Engineer, and Eſtimate of the Charge of each conſtituent Part of the Fortifications, drawn out agreeable to the Orders of the Committee of Inſpection; and requeſting our Directions, whether ſeparate Heads ſhall be erected, in the Engineer's Books, for the different Members of the Works, agreeable to the Arrangement of them in the Engineer's Report.

The Board approve of the Chief Engineer's opening ſeparate Heads in his Books, but not entirely of the Arrangement he has made of them; which was taken into Conſideration and altered.

Ordered, That the Form we have propoſed for the Engineer's Books to be modelled by, be entered after the Conſultation, and Copy of it tranſmitted to the Committee of Works; and that the Secretary acquaint them with our Determination, in Anſwer to their Letter.

The Chief Engineer lays before the Committee the Proportion of Expences to the ſeveral Members of the Fortifications, and other Works dependant, from the Commencement of *Fort William* to the End of October 1766. He informs the Committee, at the ſame Time, that a total Want of Sections of the Ground, when the Fort was commenced, and other Lights neceſſary to enable him to proceed upon Calculations ſo complex, has been the Cauſe why he could not deliver in, his Eſtimate thereof before this Time. He has endeavoured, by every Information he has been able to procure, and by his own Experience of Buildings in this Part of the World, to determine the real Expence of each Work with a ſmall Degree of Exactneſs. He flatters himſelf, and hopes his Report will be in ſome Meaſure ſatisfactory.

(Signed) *Fleming Martin*,
Chief Engineer.

PROPORTION of EXPENCES of the ſeveral Members of the Fortifications, with Buildings, and other Works, Military and Civil, dependant on *Fort William*, from the Commencement thereof to the 31ſt October 1766, incluſive.

				C. R°
Baſtions.	King's - - -	each 51,720	-	206,880
	Queen's - - -			
	Prince of Wales's -			
	Duke of Cumberland's -			
Demi Baſtions.	Duke of York's - -	each 24,860	-	49,720
	King of Pruſſia's -			
	5 Curtains - -	each 16,972	-	84,860
	5 Ridans - - -	- -	-	1,58,350
	Scarp of the Fauſſee Bray	- -	-	5,51,724
	Counterſcarp of the Capital Ditch	- -	-	73,520
	Excavation of Ditto -	- - -	-	1,96,000
Outworks to the North.	Ravelin and Ditch -	- - -	-	96,340
	Counterguard and Ditto -	- - -	-	89,520
	Covert Ways and Glacis	- - -	-	1,38,105
	Two Sluices - -	- - -	-	16,540
Bridges of Communication to the	Royal Gate - -	each 12,478	-	37,434
	St. George's - -			
	Calcutta - -			
	Water Gate - -	- - -	-	4,744
	Ridan - - -	- - -	-	4,744
	Draw Bridges to the Ravelin	- - -	-	4,125
Gateways and Apartments over them.	Royal - - -	each 70,210	-	3,51,050
	Treaſury - -			
	St. George's - -			
	Plaſſey - - -			
	Calcutta - -			
	Water Gate - -	- - -	-	1,50,240
Caſemates in the Gorges of the Baſtions.	King's - - -	each 22,005	-	88,020
	Queen's - - -			
	Prince of Wales's -			
	Duke of Cumberland's -			
Magazines in the Baſtions.	Prince of Wales's -	each 32,000	-	96,000
	Duke of Cumberland's -			
	Ridan - - -			

Ranges

Appendix, No. 5.

		C. R^{s}
Ranges of Barracks.	Royal	5,79,205
	North	2,58,322
	South	4,62,673
	Artillery and Armoury	25,040
	Kitchen for Soldiers	11,239
	Neceſſaries	840
	New Houſe and Offices	77,018
	Drawing Office	1,870
	Bungelows for Overſeers	3,495
	Drains and Terre plain	81,570
	Eſplanade	2,88,145
	Current Rupees	40,87,233

Fort William, the 21ſt July 1768.

(Signed) *Fleming Martin*, Chief Engineer.

HEADS to be opened in the Engineer's Books.

Baſtions.

Under this general Head is to be a ſeparate Column for each Baſtion; *viz.* King's, Queen's, Prince of *Wales*'s, and Duke of *Cumberland*'s in order that the Monthly Expence of each may appear at one View.

Demi Baſtions.

Under this general Head, the ſame Method in ſpecifying each Demi Baſtion; *viz.* Duke of *York*'s, and King of *Pruſſia*'s, is alſo to be obſerved.

Curtains.

The ſame Method to be obſerved in regard to each Curtain.

Reddans.

The ſame.

Scarp.

Counterſcarp.

Grand Ditch.

Ravelins.

When more than one, the ſame Method to be obſerved as directed under the Head of Baſtions.

Counterguards.

The ſame.

Eſplanade.

Covert Way and Glacis.

Sluices.

To be diſtinguiſhed under Numbers, 1, 2, and 3, and the Expence of each to be inſerted in Columns.

Bridges.

A Column for each.

Drawbridges.

The ſame.

Gateways.

The ſame.

Caſements.

The ſame.

Magazines.

The ſame.

Barracks.

Ditto, and alſo a Column for their Kitchens and Neceſſaries.

New Houſe and Offices.

Drawing Office.

Overſeers Apartments.

A Column for each.

Drains and Terre Plain.

Under one Head, and the Expence of each to be ſpecified in Columns.

APPENDIX, N° 5.

Fort William, 11th January 1770.

At a Conſultation.

PRESENT,

The hon. *John Cartier*, Eſq; Preſident and Governor,
Claud Ruſſell, Eſq;
Charles Floyer, Eſq;
Joſeph Jekyll, Eſq;
Mr. *Hare* and Mr. *Barwell* indiſpoſed.

Read the following Letter from the Military Storekeeper:

To the honourable *Harry Verelſt*, Eſq; Preſident and Governor, *&c.* Council of *Fort William*.

Honourable Sir, and Sirs,

With the View of adjuſting the Military Storekeeper's Books, with the real State of the Stores, I had a particular Survey taken of the Stores in April laſt, under Charge of the Commiſſary of Stores; but finding a Diſagreement between the Commiſſary's Return and the Storekeeper's Books, there being a great Deficiency in ſome Articles, and, on the other hand, as ſurprizing a Surplus in others, I have from that Time been at ſome Pains in tracing the Sources of ſuch Difference, but with very little Succeſs; for, though in ſome Articles it may be accounted for, I find it a Thing impoſſible to trace the Difference in all; nor indeed is it to be wondered at, but, on the contrary, to be expected, conſidering that the Books have, as I am informed, never been adjuſted with the Stores ſince the Loſs of *Calcutta*.

For your more particular Information, I have the Honour to incloſe a Statement of the Balance on the Books, compared with the Commiſſary's Return; and

Appendix, No. 5.

I beg leave to add ſuch Remarks as my Reſearches have furniſhed me with, tending to explain the Cauſe of Surplus and Deficiency in as many of the Articles as I can.

1ſt. Gunpowder.

In this Article there is a great Deficiency; but it would ſeem that the Powder, made up into Muſquet Ammunition and Compoſition, alſo what has been expended in Salutes, and loſt in duſting and drying, has not been wrote off for many Years; ſo that this Deficiency is by no Means ſurprizing.

2d. Flints.

The Surplus in this Article is very conſiderable; and although the Flints made at *Rajahmal* makes ſo great a Part of it, as they never have been brought on the Books, ſtill there is no accounting for the reſt.

3d. Iron Guns.

Here there is a Surplus of 111 Guns of ſome Calibres, and a Deficiency of 145 Guns in others; which cannot be accounted for, but by miſtaking the Calibres when they were entered on the Storekeeper's Books.

4th. Braſs Guns.

Some Sizes are deficient, in others there is a Surplus; but the Cauſe of ſuch Difference cannot be traced more than in the preceding Articles.

5th. Iron and Braſs Mortars.

Here alſo there is a Surplus in ſome Sizes, and a Deficiency in others; but on the whole the Surplus is moſt conſiderable.

6th. Braſs Howitzers.

There is a Surplus of Nine of different Sizes. And

7th. Shells.

Under this Article you will obſerve there is a Deficiency of 5,675, of different Sizes, and a Surplus of 9,155 of other Sizes; the Deficiency may poſſibly be owing to an Inaccuracy in the Books; and the Exceſs of the Surplus may then probably be accounted for by the Shells that have from Time to Time been taken from an Enemy being ſent in Store, without being entered on the Storekeeper's Books.

8th. Shot.

The ſame Remark that has been made on the Shells is applicable to this Head; with this Difference, that as the Shot made up into Grape has never been wrote off in the Books, the great apparent Deficiency in the ſmall Shot is not ſurprizing. This will alſo account for the Surplus in the Grape Shot.

9th. Tents.

Till lately, that I eſtabliſhed new Regulations, it has never been cuſtomary to introduce on the Books either Tents, Tumbrels, Carriages, or any Thing elſe that is made up in a Laboratory. Hence ariſes the Surplus in this Article.

10th. Timber Plank and petty Stores.

It is above remarked, that nothing made up in the Laboratory was formerly brought on the Books; ſo, on the other hand, it had not been cuſtomary to write off the Stores expended in making up Tents, Carriages, &c. &c. which in a great Meaſure accounts for the Deficiencies under this Head. As to the Surpluſſes, they are chiefly ſmall Articles, which are made up in the Laboratory, without being brought on the Books.

11th. Artillery Stores.

Under this Head it is probable that, excepting the Gun Carriages, which I have Reaſon to believe were broke up as unſerviceable, all the other Articles of Deficiency have either been expended in the Laboratory, or delivered without Indents, and therefore not introduced on the Books; and on the other hand, the Surplus Articles have been made up in the Laboratory, but no Account taken of them.

12th. Armoury Stores.

Many of the Articles deficient under this Head have either been iſſued without Indents, or expended in the Laboratory. Some there are alſo, ſuch as Muſquet Barrels, that have been ſent to *England*; and as no Entries have been made of ſuch Tranſactions on the Books, the Deficiencies muſt appear of courſe; there is alſo a Surplus in many Articles, which is probably owing to their not being introduced on the Books when they were received by the Commiſſary, or made up by him.

On the whole, I have only to obſerve, that on Reference to the Returns from Time to Time, it will be found that this Difference between the Stores and the Books has been of long ſtanding, and appears to proceed chiefly from an Irregularity. It ſhould ſooner have been aſcertained, had I not been interrupted in my Reſearches laſt Year, by the Board's calling on my Services upon the Deputation; but I would now beg leave to recommend, that an Adjuſtment be made, by carrying to Profit and Loſs the Surplus and Deficiencies at the Cloſe of laſt Year's Books, which have been purpoſely kept open: And, to prevent as much as poſſible the like Confuſion again, I would ſubmit to your Approval a new Form for keeping the Journal in future, which accompanies this.

I have the Honour to be, with Reſpect,
Honourable Sir, and Sirs,
Your moſt obedient humble Servant,
Claud Ruſſell,
Military Storekeeper.

Fort William,
1ſt December 1769.

STATEMENT

STATEMENT of the Balance of the Military Stores in the Military Store-keeper's Books, the 30th of April 1769, compared with the Commiſſary's Return of the real State of the Stores on that Day. Appendix, No 5.

QUALITY of the STORES.	Quantity remaining by the Storekeepeer's Books.	Quantity remaining by the Commiſſary's Return.	Difference. Surplus.	Difference. Deficient.
Gunpowder.	Mds Seer C.			Mds Seer C.
Bengal, coarſe	2,105 22 —	—	—	2,105 22 —
D° fine	381 18 2	—	—	381 18 2
Europe Barrels	3,074½	1,221	—	1,853½
Bombay	8	—	—	8
Flints.				
Muſquet	1039170	1325842	286672	—
Carbine	92430	129475	37045	—
Piſtol	—	52299	52299	—
Iron Guns.				
32 Pounders	47	29	—	18
28 D°	7	—	—	7
26 D°	—	27	27	—
24 D°	152	117	—	35
20 D°	—	12	12	—
18 D°	83	95	12	—
16 D°	—	2	2	—
14 D°	14	—	—	14
12 D°	251	254	3	—
10 D°	—	1	1	—
9 D°	24	75	51	—
8 D°	6	9	3	—
4 D°	23	1	—	22
3 D°	5	—	—	5
2 D°	41	—	—	41
1 D°	3	—	—	3
Braſs Guns.				
12 D°	13	6	—	7
20 D°	—	1	—	1
6 D°	27	17	—	10
4 D°	11	—	—	11
3 D°	5	2	—	3
2 D°	8	—	—	8
1½ D°	7	—	—	7
1 D°	3	2	—	1
Iron Mortars.				
13 Inches	1	2	1	—
Cohorns	—	2	2	—
Braſs Mortars.				
13 Inches	10	9	—	1
10 D°	7	6	—	1
7½ D°	3	1	—	2
5½ D°	8	5	—	3
4⅘ D°	6	9	3	—
Cohorns	9	13	4	—
Braſs Howitzers.				
7½ Inches	—	1	1	—
7 D°	—	4	4	—
5½ D°	11	13	2	—
4½ D°	—	2	2	—
Iron Shells.				
13 D°	4,498	4,548	50	—
10 D°	4,969	4,835	—	134
8 D°	4,151	3,839	—	312
7⅘ D°	—	130	130	—
7½ D°	384	—	—	384
6½ D°	3	616	613	—

Appendix, No 5.

QUALITY of the STORES.	Quantity remaining by the Storekeeper's Books.	Quantity remaining by the Commissary's Return.	Difference. Surplus.	Difference. Deficient.
6¼ Inches	358	—	—	358
5½ D°	7,506	6,275	—	1,231
4½ D°	3,106	—	—	3,106
4 D°	—	1,894	1,894	—
3½ D°	—	3,919	3,919	—
Cohorns	2,370	4,404	2,034	—
Muſquet Mortars	100	—	—	100
Swivels	50	—	—	50
Hand Grenadoes	9,353	9,874	515	—
Shot.				
32 Pounders	7,429	8,148	719	—
28 D°	4,750	—	—	4,750
27 D°	6,000	—	—	6,000
26 D°	—	3,729	3,729	—
24 D°	14,294	18,059	3,758	—
20 D°	5,000	1,430	—	3,570
18 D°	19,486	13,625	—	5,861
14 D°	7,800	—	—	7,800
12 D°	36,094	38,148	2,054	—
9 D°	32,242	36,711	4,469	—
8 D°	1,146	2,260	1,114	—
6 D°	12,157	13,191	1,034	—
5 D°	—	3,908	3,908	—
4 D°	27,221	16,202	—	11,019
3 D°	6,080	7,839	1,759	—
2½ D°	—	4,107	4,107	—
2 D°	6,196	7,426	1,230	—
1½ D°	1,220	734	—	486
1¼ D°	—	429	429	—
1 D°	27,670	22,978	—	4,692
14 Oz.	—	434	434	—
12 D°	5,360	13,940	8,580	—
8 D°	36,266	6,498	—	29,768
6 D°	8,556	—	—	8,556
5½ D°	—	2,280	2,280	—
4 D°	12,949	—	—	12,949
3½ D°	—	994	994	—
3 D°	1,105	—	—	1,105
2½ D°	—	1,800	1,800	—
2 D°	6,525	6,035	—	490
1¼ D°	—	5,972	5,972	—
1 D°	—	33,134	33,134	—
5½ Inches	500	—	—	500
Small	121,364	—	—	121,364
Caſe	200	—	—	200
Stone	935	926	—	9
Double-headed Shot.				
32 Pounders	293	250	—	43
24 D°	570	455	—	115
18 D°	540	426	—	114
12 D°	358	443	84	—
9 D°	94	—	—	94
8 D°	—	34	34	—
6 D°	—	213	213	—
4 D°	18	—	—	18
3 D°	43	—	—	43
Old unſerviceable	—	251	251	—
Grape.				
Howitzer 8 Inches	—	146	146	—
5½ D°	—	75	75	—
4½ D°	—	460	460	—
Quilted 32 Pounders	—	404	404	—
24 D°	—	299	299	—
18 D°	—	468	468	—
12 D°	—	1,644	1,644	—
9 D°	—	342	342	—
6 D°	326	2,319	1,993	—

4 Pounders

Appendix, No 5.

QUALITY of the STORES.	Quantity remaining by the Storekeeper's Books.	Quantity remaining by the Commiſſary's Return.	Difference. Surplus.	Difference. Deficient.
4 Pounders	—	217	217	—
3 D°	—	1,141	1,141	—
2 D°	—	2,175	2,175	—
1 D°	—	1,189	1,189	—
Tents.				
Marquees lined with Serge, large	1	—	—	1
D° small	2	—	—	2
D° lined with Gingham	1	27	26	—
Private	3	38	30	—
Bell	3	70	67	—
Moormens Marquees	1	—	—	1
Neceſſary	—	7	7	—
Tent Pins	—	27,981	27,981	—
Mallets	—	1,247	1,247	—
Gun Flags	—	1	1	—
Timber and Plank.				
Sundry Beams	100	—	—	100
D° Planks	200	50	—	150
Saul Timber	140	22	—	118
Teak Timbers	20	—	—	20
Large D°	5	—	—	5
Small D°	3	—	—	3
Sheathing Board	500	—	—	500
Petty Stores.				
Bulga Hides	Prs 140	Pr 8	—	Pr 132
Drum Heads	159	—	—	159
Fetters	Prs 203	—	—	203
Handcuffs	Prs 3	—	—	3
Fine brown Paper	Qrs 321	Qrs 308	—	Qrs 13
Shears	Prs 2	—	—	2
Knap Sacks	69	—	—	69
Paper Cartridges	1,050	—	—	1,050
Dungaree D°	659	—	—	659
Small Boxes	21	—	—	21
Oil Cloth	Prs 59	—	—	59
Spades	42	17	—	25
Shovels	12	21	9	—
Bubbles	2	—	—	2
Drivers	4	—	—	4
	Mds Seer C.			Mds Seer C.
Copper Hoops	7 25 —	—	—	7 25 —
Small Bolts	5	—	—	5
Armoury Forges	3	—	—	3
D° Bellows	3	—	—	3
D° Tools	Sets 2	—	—	2
D° Anvils	3	—	—	3
Double Bellows	2	—	—	2
Bill Hooks	89	691	602	—
Mamooties	177	49	—	128
Cartridge Bag Baſtae	336	—	—	336
Sciſſars	P 2	56	54	—
Knives	12	65	53	—
Raſps	3	—	—	3
Compaſſes	1	—	—	1
Port Fire Paper	Qr 32	90	58	—
Sheep Skins	13	12	—	1
	Seer	Mds Seer C.	Mds Seer	
Tallow	10	2 26 —	2 26 —	—
Tayets	4	—	—	4
Bullock Wax Paulings	73	185	112	—
Rods	8	13	5	—
Pick Axes	83	213	130	—
Hand Hatchets	4	335	331	—
	Mds	Mds	Mds	
Bengal Twine	38 — —	4 35 8	3 37 —	—
Oakham	3 15 —	37 31 —	34 16 —	—
Park Picquets	12	18	6	—

Appendix, No 5.

QUALITY of the STORES.	Quantity remaining by the Storekeeper's Books.	Quantity remaining by the Commissary's Return.	Difference. Surplus.	Difference. Deficient.
Palms	15	88	73	—
Antimony	Mds 1 1 8	Mds 2 5 —		Mds 3 3 —
Europe Gun Match	41 — 23	—	—	41 23 —
Scales and Weights	Sets 3	1	—	2
Hour Glaſſes	3	19	16	—
Hand Saws	7	—	—	7
Laboratory Tables	1	—	—	1
Shaving Blocks	4	—	—	4
Steel Yard	2	17	15	—
Shaving Knives	5	3	—	2
Drying Knives	7	1	—	6
Gongs	1	—	—	1
Compoſition Ladles	2	12	10	—
Laboratory Cheſts	2	—	—	2
Bengal Cartridge Paper	Q.r 17	2,196	2,179	—
Funnels	2	—	—	2
Plumline and Plummets	2	—	—	2
Europe Twine	Sks —	1,221	1,221	—
Bengal Gun Match	Mds 42 9 8	Mds 18 5 —	—	Mds 24 4 8
Muſquet Hammers	1,786	1,704	—	85
Large Saws	5	—	—	5
Adzes	6	—	—	6
Axes	2	—	—	2
Artillery Stores.				
Gun Carriages, old	294	—	—	294
Copper Ladles	995	1,135	140	—
Worms	825	847	22	—
Spunge Staves	699	519	—	180
Powder Horns	202	60	—	142
Handſpikes	395	497	102	—
Gun Searchers	18	—	—	18
Horn Lanthorns	103	71	—	32
Chevaux de Frize	31	40	9	—
Perpendiculars	4	2	—	2
Pole Axes	38	79	41	—
Carcaſe Caſes	1,163	881	—	274
Staves for Gun Searchers	48	—	—	48
Iron Works for Gun Carriages, Setts	296	—	—	296
Camp Kettles	35	—	—	35
Fuzees for Shells	34,237	39,490	5,253	—
Tin Tubes	6,300	—	—	6,300
Hair Sieves	11	3	—	8
Small Shot	Cwt. qr. lb. 1,537 2 2	—	—	Cwt. qr. lb. 1,537 2 2
Mortar Beds	1	—	—	1
Spirit Levels	6	—	—	6
Inſtruments for Artillery	8	—	—	8
Linſtocks	84	25	—	59
Lead Aprons	35	22	—	13
Cartridge Pouches	5	38	33	—
Field Carriages	10	8	—	2
Saluting Boxes	1	—	—	1
Tompions	74	161	87	—
Tube Boxes	42	15	—	27
Priming Wires	864	208	—	656
Gun Bits	1,594	1,158	—	436
Lawn Sieves	4	—	—	4
Hollow Pinchers	24	2	—	22
Gun Screws	8	7	—	1
Cartridge Caſes	88	—	—	88
Fuzee Pinchers	65	52	—	13
Port Fire Sockets	39	31	—	8
D° Moulds	1	8	7	—
Sieve Hoops	166	—	—	166
Hair Bottoms	30	11	—	19
Gun Drifts	178	98	—	80

Sheep

Appendix, No. 5.

QUALITY of the STORES.	Quantity remaining by the Storekeeper's Books.	Quantity remaining by the Commiſſary's Return.	Difference. Surplus.	Difference. Deficient.
Sheep Skins	100	—	—	100
Gunter's Scales	2	—	—	2
Black Lead Pencils	36	—	—	36
Tarpawlins, large	16	—	—	16
D° ſmall	6	—	—	6
Camp Colours	62	35	—	27
Port Fires	52	5,885	5,833	—
Platforms	3	4	1	—
Copper Tubes	460	7,083	6,624	—
Braſs Wire Bottoms	30	—	—	30
Mathematical Inſtruments	6	3	—	3
Clippers Pr	2	—	—	2
Tube Pinchers	12	8	—	4
Powder Provets	3	2	—	1
Slings for Gunners Horns	25	—	—	25
Steel Prickers	4	—	—	4
Priming Pouches	6	45	39	—
Fuzee Engines	1	4	3	—
Drudging Boxes	6	11	5	—
Braſs Wires Sieves	10	—	—	10
Armoury Stores.				
Muſquets	21,377	20,249	—	1,128
Bayonets	23,959	27,549	3,190	—
D° Scabbards	20,506	22,770	2,276	—
Wooden Ramrods	9,540	8,718	—	822
Drum Heads	293	118	—	175
D° Sticks Pr	206	55	—	151
D° Snares	439	423	—	16
D° Cords	196	360	164	—
D° Braces	405	182	—	223
Piſtols	942	2,066	1,124	—
Blunderbuſſes	129	1	—	128
Buff Belts	2,017	—	—	2,017
Muſquetoons	311	497	186	—
Muſquet Barrels	1,505	—	—	1,505
Wall Piece Barrels	4	—	—	4
Hurkey Buchés	3	—	—	3
Formers	68	357	289	—
Bullet Moulds	40	64	24	—
Field Staves	4	1	—	3
Baſket Swords	9	188	179	—
Blunderbuſs Barrels	45	—	—	45
Carbines	225	21	—	104
Swords	1,683	1,765	82	—
D° Scabbards	1,816	1,889	73	—
Buff Sword Belts	610	—	—	610
Carbine Slings	75	—	—	75
Iron Ramrods	11,571	11,189	—	382
Europe Pouches	6,966	3,113	—	3,853
Leather Caſes	58	—	—	58
Piſtol Ramrods	499	—	—	499
Wooden Drums	2	—	—	2
Bruſhes and Prickers	13,841	7,782	—	6,059
Horſe Piſtols	320	—	—	320
Tanned Leather Sword Belts	7,715	1,534	—	2,581
Drum Hoops	4	36	32	—
Muſquet Stocks	250	212	—	38
Carbine D°	150	98	—	52
Piſtol D°	100	82	—	18
Sword Blades	419	—	—	419
Braſs Plate for Drums, Sheet	50	—	—	50
Buff Slings	24,402	14,862	—	9,540
Turnſcrews	18,335	—	—	18,335
Swivels for Blunderbuſſes	25	—	—	25
Wall Pieces	30	21	—	9
Halberts	88	92	4	—
Spontoons	38	4	—	34
Deer Hyde Belts and Frogs	3,645	2,967	—	678
Deer Hyde Pouches	6,142	6,131	—	11

Appendix, No. 5.

QUALITY of the STORES.	Quantity remaining by the Storekeeper's Books.	Quantity remaining by the Commiſſary's Return.	Difference. Surplus.	Difference. Deficient.
Wire Worms - - -	2,848	2,061	—	787
Braſs Drums - - -	2	25	23	—
Europe faſhioned Pouches -	850	618	—	232
Bulga Hyde Belts and Frogs -	650	392	—	258
Europe Cartridge Boxes -	522	—	—	522
Braſs Caſes - - - -	10	11	1	—
Inſide Caſes - - - -	10	—	—	10
Slinged Taſſels - - -	10	—	—	10
Cutlaſs Scabbards - - -	150	—	—	150
Europe Frogs - - -	1,900	—	—	1,900

APPENDIX, N° 6.

Progreſs and State of the honourable Company's Fortifications of *Fort William*, under the Direction of Lieutenant Colonel *Archibald Campbell*, Chief Engineer, from the 31ſt of January 1769 to the 31ſt of Auguſt 1770.

Of the Body of the Place.

Repaired the whole exterior Retaining Wall of the Ramparts, pointed and dreſſed the Scarp Walls of the Fauſbray, round all the Fronts of the Fortifications, and finiſhed the Cordons of the Body of the Place.

Laid the Foundations, and completed the Maſonry, of the Counterſcarp Walls of the Great Ditch before Prince *Frederick William* and Prince *Henry Frederick*'s Baſtions, before the left Face of the Duke of *Cumberland*'s Baſtions, and in the Gorges of *Clive*'s, *Ford*'s, and *Pocock*'s Ravelins, and backed the ſame with Earth. Excavated 36,49,920 Cube Feet of Earth out of the Great Ditch.

Sloped the Plat of all the Ramparts, and effectually prevented the Water from lodging behind, or burſting out the Maſonry of the exterior Retaining Wall; a Circumſtance which hitherto had been attended with very great Expence and Danger to the Works.

Completed the low Flanks of the Right and Left of Prince *Henry Frederick* and Prince *Frederick William*'s Baſtions; dreſſed the Parapets of the Royal Gate Front with Sod Work; and rough-dreſſed the Whole of the other Parapets of the Fortifications; for a temporary Defence, ſhut up the Communication of all the lower Flanks of the Fortifications, by a Stockade, and pointed Hedges round the Fauſbray, to ſecure their Communications more effectually.

Built a Main Guard, and Conjee Houſe, for the Garriſon, and almoſt completed the ſame.

Built a Range of Barracks for the Artillery, and Arſenal for the honourable Company's Arms, Cannon, and Mortars; completed the Arches of the lower Apartments of this Building, and the Whole of the ſaid Walls of the Upper Floors, to the fixing of the Burgers, Joiſts, and Beams.

Fitted up Ten Bomb Proof Lodgments for Stores, Artillery and Rice, in the Gorges of the Baſtions; together with Ten Rooms in the Arched Apartments of the North Barracks, and completed the ſame with Caſes, Boxes, Horſes, and Shelves.

Formed and dreſſed the Ground in Front of the new Barracks for the grand Parade; dreſſed a Parade for the Exerciſe of Artillery, and completed Drains round the Whole of their Circuit.

Erected temporary Sheds for Cannon and Artillery Stores, together with proper Workſhops for Carpenters, Smiths, and the neceſſary Artificers of the Garriſon; and at the ſame Time carried on the current Repairs of the Garriſon.

Progreſs of the Outer Works, with reſpect to the Excavation.

Excavated Three-fourths of *Ford*'s Ravelin Ditch, Four-fifths of *Pocock*'s, *Clive*'s, and *Smith*'s Ravelins, the Cunette of *Clive*'s, *Ford*'s, and *Pocock*'s Ravelins; the Whole of *Cartier*'s Counterguard Ditch; applied the Earth of the Excavation to the Ramparts and Glacis, and prepared the Whole to receive the Maſonry of the Scarp, Counterſcarp, and Retaining Walls.

Progreſs of the Outer Works, with reſpect to the Maſonry.

Ford's Ravelin.

Laid the Foundation, and completed the whole Maſonry of this Ravelin, its Scarps, and Counterſcarp, Walls of the Ditch, Falſe Ports of the Countermines, Revetments, and interior Wall of the Rampart, Ramps, and Merlons, Retaining Wall of the Covert Way, and Places of Arms; together with their Traverſes, Banquets, and Steps, Flanking Batteries of the ſaid Ravelin, and the Flanking Batteries of the Collateral Baſtions, Sluices, Cunette, and Aqueduct; advanced Guard Houſes, and Bomb Proof Lodgment for Six hundred Men, with their Magazines, Mines, and Boy Houſes; finiſhed the Communication Roads to the Country, on the Right and Left of the Ravelin; formed and dreſſed the Glacis and Covert Way round the Whole of its Front, and fixed the Palliſadoes and Centry Boxes.

Covert Way of Prince *Frederick William*'s Baſtion.

Completed the Retaining Wall of the Covert Way of this Baſtion, Traverſes, Banquet, and Steps; formed and dreſſed the Whole of its Covert Way and Glacis; fixed the Palliſadoes and Centry Box, and completed the Batterdeaux of the Great Ditch, upon its Right and Left Face.

Covert Way of Prince *Henry Frederick*'s Baſtion.

Completed the Retaining Wall of the Covert Way of this Baſtion, Traverſes, Banquets, and Steps; formed and dreſſed the Whole of its Covert Way, and Glacis; fixed the Palliſadoes and Centry Box; and completed the Batterdeaux of the Great Ditch, upon its Right and Left Face.

Pocock's Ravelin.

Completed the Scarps and Counterſcarp Walls of the Ditch; Falſe Ports of the Countermines, Cunette, Aqueduct,

Aqueduct, and Sluices; Revetments of the Rampart, and Flanking Batteries of the Ravelin, Retaining Wall of the Covert Way, and Places of Arms; together with their Traverſes, Banquets, and Steps; completed the Foundations of the Bomb Proof Lodgments, Arched Communications of the Covert Way, and Bridge of Communication to the Body of the Place.

Clive's Ravelin.

Completed the Scarps and Counterſcarp Walls of the Ditch, Falſe Ports to the Countermines, Cunette, Aqueducts, and Sluices, Revetments of the Rampart, and Flanking Batteries of the Ravelins, the Retaining Wall of the Covert Way, and Places of Arms; together with their Traverſes, Banquets, Steps, and Arched Communications; formed and dreſſed the Covert Way, and Glacis, round the Whole of the Front; and fixed the Palliſadoes and Centry Boxes; completed the Foundation of the Bomb Proof Lodgments, and a Bridge of Communication to the Body of the Place.

Covert Way of Prince *William Henry*'s Baſtion.

Completed the Retaining Wall of the Covert Way of this Baſtion; formed, and almoſt completed, the Dreſſing of the Glacis.

Covert Way of the Duke of *Cumberland*'s Baſtion.

Completed the Retaining Wall of the Covert Way of this Baſtion, Traverſes, Banquets, and Steps; formed and dreſſed the Whole of its Glacis, and completed the Batterdeaux of the Great Ditch upon its Right and Left Face.

Smith's Ravelin.

Completed the Scarps and Counterſcarp Walls of the Ditch, Falſe Ports of the Countermines, Aqueducts of the Cunette, Revetment of the Flanking Batteries, Half the Revetment of the Rampart, the Retaining Wall of the Covert Way, and Places of Arms; formed the Glacis to its Height; almoſt completed the Dreſſing, and finiſhed the Communication Road to the Country.

Vanſittart's Ravelin.

Completed Two-thirds of the Retaining Wall of the Covert Way of this Ravelin, and about One-third of the Glacis.

Cartier's Counterguard.

Almoſt completed the Scarp and Counterſcarp Walls of the Ditch, Falſe Ports of the Countermines, and rough-formed the Rampart, Covert Way, and Glacis.

(Signed) *Arch*^{d} *Campbell*,
Lieutenant Colonel and Chief Engineer.

APPENDIX, N° 7.

Fort William, 22d October 1770.

At a Conſultation;

PRESENT,

John Cartier, Eſquire, Preſident,
Claud Ruſſell,
Charles Floyer,
Francis Hare,
Joſeph Jekyll,
Thomas Lane,
Richard Barwell.

Read the following Letter from the Committee of Works:

To the honourable *John Cartier*, Eſquire, Preſident and Governor, &c. Council at *Fort William*.

Appendix, No. 5.

Gentlemen,

We find ourſelves under the Neceſſity of repreſenting to you the extraordinary Neglect of *Juggretam Chuckerbutty*, *Anunderam Chuckerbutty*, and *Ramperſaud Chattorgie*, (Brick Contractors) in the Execution of their Contracts, notwithſtanding they have experienced every Indulgence that could be granted them, convenient with the Intereſt of the honourable Company; and that we have thought it our Duty to ſecure their Perſons, and take Poſſeſſion of their Bricks, in order to clear the Ground for the new Contractors, and to recover the Balances that will remain due after all their Bricks are delivered.

We requeſt to be favoured with your farther Orders regarding this Matter; and have the Honour to ſubſcribe ourſelves,

Gentlemen,
Your moſt obedient humble Servants,
(Signed) *F. Hare*,
Joſ^{h} *Jekyll*,
Thos *Lane*,
Arch^{d} *Campbell*,
Jno *Roſewell*.

Committee Works,
5th October 1770.

Reſolved, That the Committee of Works be directed to carry into Execution the Meaſures they propoſe for recovering the Balances due to the honourable Company from *Jaggut Ram Chuckerbutty*, and the late Brick Contractors.

Fort William, the 19th October 1770.

Articles of Agreement indented, made, and agreed upon, the 6th of September 1770, between the United Company of Merchants of *England* trading to the *Eaſt Indies*, of the one Part, and *John Robinſon*, Inhabitant of *Calcutta*, of the other Part; *viz.*

The ſaid *John Robinſon*, for the Conſideration hereunder mentioned, doth hereby for himſelf, his Heirs, Executors, and Adminiſtrators, covenant, contract, and agree, to and with the ſaid United Company of Merchants of *England* trading to the *Eaſt Indies*, and their Aſſigns; *viz.* That he the ſaid *John Robinſon*, his Heirs, Executors, Adminiſtrators, and Servants and Workmen, ſhall and will, by the 30th of September 1771, at his own Coſt and Charges, and with good and ſufficient Materials, make, or cauſe to be made, on a Spot of Ground oppoſite the Town of *Calcutta*, and no other, for the ſaid United Company of Merchants of *England* trading to the *Eaſt Indies*, Three hundred Lacks (30000,000) of good, hard, and well-burnt and lawful Bricks, to be all of them full Five Inches and a Half broad, full 11 Inches long, and full Two and One Quarter Inches thick, when burnt off; and at his own Charge deliver, or cauſe the ſame to be delivered, in the following Proportions, at the Gaut or Water-gate of *New Fort William*; viz. By the 31ſt December 1770 (Lacks 600,0000) by the 31ſt March, One thouſand Seven hundred and Seventy-one, Seventy Lacks (Lacks 7000000) by the 30th of June 1771, Eighty Lacks (8000000) and by the 30th of September 1771, Ninety Lacks (9000000) alſo as many broken Bricks as the ſaid United Company of Merchants of *England* trading to the *Eaſt Indies*, or their Aſſigns, ſhall require. And the ſaid *John Robinſon* doth further covenant and agree to deliver at the Gaut of *New Fort William*, as aforeſaid, as many Buzar Bricks, made of good and ſufficient Materials, as the ſame ſhall be demanded, or Occaſion ſhall require, for carrying on the Buildings there. The ſaid *John Robinſon* likewiſe ſhall not diſpoſe of any Bricks to the Inhabitants, directly

Appendix, No 5.

directly or indirectly, without first obtaining Permiſſion of the Committee of Works, until ſuch Time as the United Company of Merchants of *England* trading to the *Eaſt Indies* have received the full Quantity contracted for as above. In Conſideration whereof the ſaid United Company of Merchants of *England* trading to the *Eaſt Indies* ſhall truly pay, or cauſe to be paid, unto the ſaid *John Robinſon*, his Executors, Adminiſtrators, or Aſſigns, Six *Arcot* Rupees Eight Annas for every Thouſand of Bricks, meaſuring full 5¾ Inches broad, 11 Inches long, and full 2¼ Inches thick; and for every Thouſand of Buzar Bricks, *Arcot* Rupees Two, and Five Annas, to be made and delivered as aforeſaid; provided they be firſt inſpected and approved by ſuch Perſons as are already appointed by the honourable the Committee of Works for this Purpoſe, who ſhall reject all that are not properly burnt, or made of good and ſufficient Materials; and moreover ſhall be the ſole Judge of the broken Bricks. The United Company of Merchants of *England* trading to the *Eaſt Indies*, or their Aſſigns, have given the ſaid *John Robinſon*, or for this Buſineſs, an excluſive Grant of the Brick Grounds on the other Side of the River, reaching from *Langerall* to *Eally Creek*; and the ſaid United Company of Merchants of *England* trading to the *Eaſt Indies*, or their Aſſigns, do further agree to give the ſaid *John Robinſon* immediate Payment, upon the Delivery of his Monthly Proportion ſtipulated as above: Alſo, that the ſaid *John Robinſon* ſhall be ſupplied with Firewood, at the Rate of 14 *Arcot* Rupees per hundred Maunds, from Time to Time, by the aforeſaid United Company of Merchants of *England* trading to the *Eaſt Indies*, or their Aſſigns; which the ſaid *John Robinſon* is to conſider as an Advance, which is to be deducted from his laſt Payment of his Fourth Proportion of Bricks delivered. The ſaid *John Robinſon* doth further covenant and agree to abide by the following Articles; that in caſe of Diſputes they are to be ſettled by Arbitration, and neither Party to have it in their Power to litigate the Matter in a Court of Juſtice; and that they will not transfer or make over this Contract to any Perſon or Perſons whatever; alſo, that in caſe of Inattention and Neglect, in executing the Contract, that the ſaid United Company of Merchants of *England* trading to the *Eaſt Indies*, or their Aſſigns, as aforeſaid, ſhall be at Liberty to annul the ſame, for the undue Performance of the above Contract. The ſaid United Company of Merchants of *England* trading to the *Eaſt Indies* have accepted Meſſrs. *Robert Craufurd* and *David Killican* as Securities for the above *John Robinſon*, bound in a Penalty of Eighty-five thouſand Seven hundred and Fifteen Current Rupees, which is to become forfeited on either of the above Articles not being ſtrictly abided by. In witneſs whereof the United Company of Merchants of *England* trading to the *Eaſt Indies* have to one Part of theſe Indentures ſet their Common Seal; and the ſaid *John Robinſon* his Hand and Seal, in *Calcutta*, the Day and Year firſt above written.

Signed, ſealed, and delivered, where no Stamped Paper was to be had, in Preſence of us,
John Roſewell,
Matthew Mendes.
(Signed) *John Robinſon.*

We the underwritten Securities for *John Robinſon* do acknowledge to have peruſed the above Articles, and do hereby agree to abide thereby.
(Signed) *Robert Craufurd,*
David Killican.

Know all Men by theſe Preſents, That we, *Robert Craufurd* and *David Killican*, of the Town of *Calcutta*, Inhabitants, are held and firmly bound unto the United Company of Merchants of *England* trading to the *Eaſt Indies*, in the penal Sum of Current Rupees Eighty-five thouſand Seven hundred and Fifteen (C^t. 85,715) to the true and lawful Payment whereof we do hereby bind ourſelves, our Heirs, &c. firmly by theſe Preſents. In witneſs whereof we have hereunto ſet our Hands and Seals, in *Calcutta*, this 6th Day of September 1770.

Whereas *John Robinſon*, of *Calcutta*, Inhabitant, hath entered into an Agreement with the United Company of Merchants of *England* trading to the *Eaſt Indies*, to ſupply them with Three hundred Lacks (30000000) of large, and as many ſmall, Bricks as they ſhall require, to be delivered at the Water-gate of *New Fort William*, by the 30th September 1771; and for which the ſaid United Company of Merchants of *England* trading to the *Eaſt Indies* are to pay, or cauſe to be paid, to the ſaid *John Robinſon*, for the large Sort of Bricks before-mentioned, at the Rate of Six *Arcot* Rupees Eight Annas; and for the ſmall, *Arcot* Rupees Two, and Five Annas per Thouſand: And whereas the ſaid *John Robinſon* hath covenanted and agreed to ſundry other Articles, which are entered at large in the Agreement aforeſaid, which we do hereby acknowledge to have peruſed, and thoroughly underſtand the Contract; and in Token of which we have ſubſcribed our Names at the Bottom thereof.

Now the Condition of this Obligation is ſuch, that if the ſaid *John Robinſon*, his Heirs, Executors, or Adminiſtrators, do and ſhall well and truly deliver the ſaid Quantity of Bricks as above-mentioned, and fully perform all and every of the Articles inſerted in the Agreement aforeſaid, and according to the true Intent and Meaning thereof, then this Obligation to be void, and of no Effect; or elſe to remain in full Force and Virtue.

Signed, ſealed, and delivered, where no Stamped Paper is to be had, in Preſence of us,
John Roſewell,
Matthew Mendes.
(Signed) *Robert Craufurd,*
David Killican.

To all whom theſe may concern. Be it known, That I, *Meten Joy*, of *Calcutta*, Inhabitant, do agree and contract for the ſupplying the honourable the United Company of Merchants of *England* trading to the *Eaſt Indies* with Three Lacks of Maunds Buzar of good Sand (M^d 300000) and as much more as may be wanted, at and after the Rate of *Arcot* Rupees Five for every hundred Maunds; which ſaid 3 Lacks M^ds Buzar of Sand, as aforeſaid, are to be equal in Quantity, when delivered, by the eſtabliſhed Firrah, computed at One Maund Ten Surs of dry ſifted Sand Buzar Weight, to a Sample they have put into the Hands of the honourable Committee of Works at *New Fort William*, and is to be delivered in good Condition at the Gaut of the *New Fort William*, on or before the 30th September 1771, in Monthly Proportions, never leſs than 20,000 Maunds per Month. In Conſideration of which, the honourable Company have allowed the ſaid *Meten Joy* immediate Payment, on his Deliveries ſtipulated as above. On Failure of fulfilling this Contract, I do agree to pay a Fine of Twenty-five per Cent. on the Amount of whatever may be the Deficiency at the Time expired. Witneſs my Hand and Seal, in *Calcutta*, this Firſt Day of October 1770.

Signed, ſealed, and delivered, where no Stamped Paper is to be had, in Preſence of us,
John Roſewell,
John Simmerman.
(Signed) *Meten Joy* (L. S.)

Know all Men by theſe Preſents, That we *Lucky Conduit*, and *Gopy Tagore*, of *Calcutta*, Inhabitants, are held and firmly bound to the United Company of Merchants of *England* trading to the *Eaſt Indies*, in the penal Sum of Eighteen thouſand *Arcot* Rupees (A^r 18000) to the true and lawful Payment of which we do hereby bind

bind ourſelves, our Heirs, &c. firmly, by theſe Preſents. In witneſs whereof we have hereunto ſet our Hands and Seals, in *Calcutta*, this 1ſt Day of October 1770.

Whereas *Meten Joy*, of *Calcutta*, Inhabitant, hath agreed to ſupply the honourable Company with Three Lacks of Maunds Buzar of good Sand (300000) and as much more as may be wanted, at the Rate of Five *Arcot* Rupees per Hundred Maunds, which he is to receive Payment for as delivered.

Now the Condition of this Obligation is ſuch, that if the above-mentioned *Meten Joy* ſhall well and truly comply with this Contract made with the honourable Company, in all Reſpects, then this Obligation to be void, and of no Effect; or elſe to remain in full Force and Virtue.

Signed, ſealed, and delivered, where
no Stamped Paper is to be had,
in Preſence of us,
John Roſewell, (Signed) *Lucky Condutt*, (L. S.)
John Simmerman. *Gopy Tagore*, (L. S.)

Know all Men by theſe Preſents, That we *Dupanerain Tagore*, and *Dutteram*, of *Calcutta*, Inhabitants, are held and firmly bound unto the honourable the United Company of Merchants of *England* trading to the *Eaſt Indies*, their Servants, or Aſſigns, in the penal Sum of *Arcot* Rupees, (200,000) to the true and lawful Payment of which we do hereby bind ourſelves, our Heirs, &c. and Aſſigns, firmly by theſe Preſents. In witneſs whereof we have hereunto ſet our Hands and Seals, in *Calcutta*, this 12th October 1770. Appendix, No. 5.

Whereas *Tillarum Purgaſſy*, of *Calcutta*, Inhabitant, at his own Solicitation and Requeſt, has been accepted, and is appointed Banyan to the honourable the Committee of Works at *Fort William* aforeſaid, we the ſaid *Dupanerain Tagore* and *Dutteram*, that the ſaid *Tilleram Purgaſſy* may honeſtly and juſtly diſcharge the Duties of the ſaid Office of Banyan, to the Committee aforementioned, and in order to prevent any illegal, illicit, fraudulent, or unfair, Practice, from being committed by him, or with his Conſent, Knowledge, Privacy, Concurrence, or Connivance, do hereby bind ourſelves as his Securities, in the full and juſt Sum of *Arcot* Rupees One hundred Thouſand.

Now the Condition of this Obligation is ſuch, that if the above-mentioned *Tilleram Purgaſſy* ſhall well and truly, honeſtly and juſtly, diſcharge the Duties of the Office of Banyan to the honourable the Committee of Works as aforeſaid, then this Obligation ſhall be void and of no Effect, or elſe to remain in full Force and Virtue.

Signed, ſealed, and delivered, where
no Stamped Paper is to be had,
in Preſence of us,
John Roſewell, (Signed) *Dupanerain Tagore*, (L. S.)
John Simmerman, *Dutteram*, (L. S.)

APPENDIX, N° 8.

Fort William, the 12th October 1770.

REPORT of Workmen employed on the Fortification Service, from 21 September to 11 October inclusive 1770.

Days of the Month.	Calcutta Breechl' Mestree.	COSSIMBUZAR. Best Bricklayer.	Mates.	Mestrees.	COSSIMBUZAR. Best Carpenter.	2d Sort ditto.	Mates.	Mestrees.	Pergunnah Cooleys.	Muxadabad Bildare.	CALCUTTA. Sawyers.	Mates.	Mestrees.	CALCUTTA. Smiths.	Mates.	Mestrees.	CALCUTTA. Brass Men.	Mates.	Mestrees.	Gorrammees.	Stone Cutters.	Ditto Mestrees.	Basket Makers.	Screen Ditto.	Ditto Mestrees.	Peons.	Lascars.	Tindells.	Sarangs.	Leather Men.	Ditto Mestrees.	Painters.	Ditto Mates.	Caulklers.	Ditto Mestrees.	Jelitgars.	Jamnatdars.	Honys.
21	2	222	15	2	157	141	15	2	386	1645	23	2	2	29	4	1	28	1	1	79	20	2	41	44	1	12	652	28	4	12	1	46	1	55	1	1	2	49
22	3	228	16	2	154	135	15	2	392	1755	29	2	2	30	4	1	27	1	1	80	20	2	35	45	1	12	615	28	6	14	1	38	1	57	1	1	2	52
23	3	229	18	2	160	135	15	2	389	1722	33	2	2	34	4	1	28	1	1	79	20	2	47	47	-	13	677	28	5	14	1	34	1	63	1	1	2	53
24	3	230	18	2	162	136	15	2	359	1631	28	2	2	32	4	1	30	1	1	77	20	2	43	45	1	13	698	28	4	14	1	33	1	68	1	1	2	48
25	4	230	18	2	164	137	15	2	320	1662	34	2	2	34	4	1	30	1	1	74	20	2	40	46	1	13	692	28	5	14	1	36	1	68	1	1	2	46
26	3	226	17	2	49	15	4	-	180	1598	-	-	-	-	-	-	-	-	-	61	20	2	30	10	-	12	683	28	4	-	-	8	1	29	1	1	2	47
27	-	33	3	-	45	14	3	-	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-	6	280	12	1	-	-	8	-	29	1	1	2	-
28	-	-	-	-	22	6	1	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	6	282	12	1	-	-	-	-	27	-	1	2	-
29	-	31	3	-	22	6	1	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-	6	289	12	1	-	-	-	-	6	-	1	2	-
30	-	31	3	-	47	15	4	-	55	-	-	-	-	-	-	-	-	-	-	-	20	2	-	13	-	6	287	12	1	-	-	8	-	19	1	1	2	-
1	2	201	12	2	161	137	15	2	246	1580	28	2	-	27	4	1	30	1	1	77	20	2	34	42	1	12	646	28	11	14	1	39	1	37	1	1	2	43
2	3	230	17	2	162	140	15	2	296	1709	37	2	2	33	4	1	37	1	1	80	20	2	44	46	1	13	709	28	5	14	1	40	1	65	1	1	2	51
3	4	230	18	2	156	135	15	2	305	1667	38	2	2	33	4	1	38	1	1	78	20	2	40	50	1	13	710	29	4	14	1	34	1	64	1	1	2	50
4	3	230	18	2	158	137	15	2	329	1626	30	1	2	33	4	1	38	1	1	79	20	2	45	54	1	12	726	29	5	14	1	32	1	58	1	1	2	42
5	4	230	18	2	155	136	15	2	327	1660	40	2	2	34	4	1	39	1	1	88	20	2	48	46	1	12	721	29	3	14	1	24	1	64	1	1	2	53
6	3	230	18	2	155	130	15	2	339	1593	40	2	2	34	4	1	39	1	1	88	20	2	45	52	1	11	726	29	4	14	1	26	1	61	1	1	2	54
7	3	230	18	2	153	130	15	2	382	1668	47	2	2	33	4	1	37	1	1	91	20	2	52	39	1	11	707	29	4	14	1	33	1	59	1	1	2	56
8	4	2 0	18	2	155	138	15	2	390	1654	38	2	1	33	4	1	39	1	1	81	20	2	52	45	1	11	719	29	5	14	1	34	1	52	1	1	2	53
9	3	219	17	2	158	133	15	2	389	1619	35	2	1	34	4	1	40	1	1	77	20	2	48	39	1	11	704	29	6	14	1	30	1	55	1	1	2	56
10	3	226	18	2	157	126	15	3	339	1608	32	2	1	34	4	1	37	1	1	82	20	2	54	41	1	10	716	29	4	14	1	29	1	60	1	1	2	50
11	4	230	17	2	155	125	15	3	460	1616	36	2	1	36	4	1	37	1	1	85	20	2	46	22	1	10	716	29	6	14	1	34	1	56	1	1	2	58

N. B. The above Workmen employed on the Repairs of the Place, the South and Royal Barracks, the Commander in Chief's House, the Gateways, Carpenters Shops and Sheds, and upon the New Ravelins, Counterguards, and Sluices, together with the Artillery Barracks, Guard Rooms, and Congee House.

(Signed) *Archibald Campbell*,
Chief Engineer.

REPORT of Workmen employed on the Fortifications from 9th to 16th October 1770.

Carpenters.	Sawyers.	Smiths.	Lascars.	Painters.
132	6	243	23	13

employed on Gun Carriages and Mortar Beds.

(Signed) *J. L. Hathaway*, Contractor.

REPORT of Workmen employed on the Fortification Service from 12th to 18th October inclusive 1770.

Days of the Month.	COSSIMBUZAR. Calcutta Brichly Mestrees.	COSSIMBUZAR. Best Bricklayers.	Mates.	Mestrees.	COSSIMBUZAR. Best Carpenters.	2d Sort ditto.	Mates.	Mestrees.	Pergunnah Cooleys.	Muxadabad Beldars.	CALCUTTA. Sawyers.	Mates.	Mestrees.	CALCUTTA. Smiths.	Mates.	Mestrees.	CALCUTTA. Brass Men.	Mates.	Mestrees.	Gorramees.	Stone Cutters.	Ditto Mestrees.	Basket Makers.	Screen Ditto.	Ditto Mestrees.	Peons.	Lascars.	Tindells.	Sarangs.	Leathermen.	Ditto Mestrees.	Painters.	Ditto Mates.	Caulkers.	Ditto Mestrees.	Jelitgars.	Jamaldars.	Honys.
12	4	208	18	2	155	126	15	4	437	1613	42	2	2	36	4	1	40	1	1	86	20	2	40	42	1	11	725	29	5	14	1	34	1	52	1	1	2	38
13	3	192	17	2	169	138	15	4	452	1570	34	2	2	34	4	1	38	1	1	86	20	2	37	43	1	10	722	29	6	14	1	36	1	50	1	1	2	29
14	3	182	18	2	156	128	15	4	443	1599	39	2	2	33	4	1	40	1	1	93	20	2	40	44	1	11	723	29	6	14	1	38	1	51	1	1	2	36
15	2	91 $\frac{1}{2}$	8	1	102	74	9	1 $\frac{1}{2}$	175	-	21 $\frac{1}{2}$	1	-	15 $\frac{1}{2}$	2	1 $\frac{1}{2}$	18 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	44	20	2	20	29	$\frac{1}{2}$	7 $\frac{1}{2}$	510 $\frac{1}{2}$	21	1	7	1 $\frac{1}{2}$	23	1	18	1 $\frac{1}{2}$	1	2	10 $\frac{1}{2}$
16	1	112	11	1	136	110	11	4	112	-	20	2	-	21	4	1	28	1	1	30	20	2	17	42	-	8	503	25	1	8	1	32	1	42	1	1	2	18
17	3	190	17	2	165	137	15	3	343	986	12	2	-	30	4	1	40	1	1	86	20	2	35	36	-	8	679	29	3	14	1	37	1	45	1	1	2	28
18	3	220	17	2	167	139	15	3	397	1662	36	2	2	30	4	1	36	1	1	99	20	2	42	39	1	11	724	29	6	14	1	40	1	54	1	1	2	30

N. B. The above Workmen employed upon the Retaining Wall of the Counterguard, Covered Way, New great Sluices to the River, Glacis, and Retaining Wall of the Glacis of *Vansittart*'s Ravelin, Traverses, and Place of Arms, *Smith*'s, *Pocock*'s, Ravelins, and *Clive*'s Ditto, Covert Way, and Places of Arms, Artillery Barracks, Main Guard, and Congee House.

(Signed) *Archibald Campbell*,
Chief Engineer.

Appendix, No. 5.

Appendix, No. 5.

REPORT of 11-Inch Bricks inſpected from *Ramperſaud, Juggetram, Anunderam,* and *Horny Goſaul.*

1770.	RAMPERSAUD CHATTERGUA.	JUGGETRAM CHUCKERBUTTY.	ANUNDERAM CHUCKERBUTTY.	HORNY GOSAUL.	TOTAL.
October 5	7,000	3,000	12,800	25,000	47,800
6	7,000	3,000	6,000	16,000	32,000
7	8,000	5,000	10,000	10,000	33,000
8	6,000	7,000	9,000	14,000	36,000
9	6,000	7,000	11,000	16,000	40,000
10	10,000	10,000	13,000	13,000	46,000
11	8,000	8,000	11,000	9,000	36,000
	52,000	43,000	72,800	103,000	270,800

As per Account of the 4 October - - - - - 13,099,000
Ditto - 11 Ditto - - - - 270,800
13,369,800

Fort William, 11 October 1770.

(Signed)

Benj. Lacam,
Thoˢ Maſſey,

Brick Inſpectors.

REPORT of 11-Inch Bricks, inſpected from *Ramperſaud, Juggetram, Anunderam,* and *Horny Goſaul.*

1770.	RAMPERSAUD CHATTERGUA.	JUGGETRAM CHUCKERBUTTY.	ANUNDERAM CHUCKERBUTTY.	HORNY GOSAUL.	TOTAL.
October 12	6,000	3,000	12,000	6,000	27,000
13	8,000	11,000	12,000	14,000	45,000
14	10,000	7,000	9,000	16,000	42,000
17	6,000	3,000	3,000	4,000	16,000
18	8,000	4,000	8,000	4,000	24,000
	38,000	28,000	44,000	44,000	154,000

As per Account of the 11th of October - - - - 13,369,800
Ditto - - 18 Ditto - - - - 154,000
13,523,800

Fort William, 18 October 1770.

(Signed)

Benj. Lacam,
Thoˢ Maſſey,

Brick Inſpectors.

REPORT of Materials expended on the Fortification Service, from 12 to 18 inclusive October 1770.

Days of the Month.	11-Inch Bricks.	Chunam.	Soorkey.	Coah.	Jaggery.	Straw.	Bamboocs.	Sute Rope.	Sute.	Goram Sticths.	Ditto Pofts.	Dorma Matts.	Ogiaw ditto.	Europe Paper.	Bengal ditto.	Quills.	Gurrah.	Red ditto.	Dammer.	White Lead.	Padlocks.	Coarfe Soorkey.	Wax Candles.	Gunny Bags.	Salt Buzar Gurran Sticks.	Teak Timber.	Wrining Sand.	Europe Pounce.	Wax Cloth.	Saul Timbers.	Inch Boards.	Teak Planks.	Waters.	Country Red Ink.	Andvell.	Water Shin Bags.	E Linfeed Oil.	Brafs Hinges.	Ditto Head Screws.	China Books.	Ditto Dammer.	Ditto Paper.
																						Md.											Int. S.										Md.	Qr.
12	33,000	291	432	-	139	131	156	-	-	-	263	116	200	-	3	-	-	1	10	-	-	20	-	6	50	6	2	1	-	24	800	2	4	-	-	-	-	-	-	-	-	-
13	16,000	771	396	10	-	1	147	11	-	9	356	21	200	-	2	-	-	3	-	20	-	-	2	-	50	-	-	-	1	6	200	2534	9	-	-	-	-	-	-	-	2	-
14	35,000	730	321	10	1,000	-	2	12	232	-	29	168	-	420	125	75	-	-	-	-	-	42	20	-	50	-	-	1	-	3	-	89	1	4	-	-	-	-	-	-	-	-	-
15	-	375	-	-	-	-	-	63	-	-	25	203	16	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	29	3	24	-	32	281	100	-	3½	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-	20	-	-	-	-	5	-	-	-	-	-	-
17	30,000	-	-	-	-	-	21	-	-	37	8	229	100	290	-	1	-	1	-	-	1	25	-	-	50	-	-	-	-	4	-	-	-	-	-	-	5	240	3	2	-	-	-
18	34,000	-	-	-	-	10	10	-	-	-	-	225	100	-	-	-	2	-	8	11	-	80	-	-	50	-	-	-	-	6	180	-	-	-	-	-	-	-	-	-	-	-	-

N. B. The above Materials expended upon the Retaining Wall of the Counterguard, Covert Way, New great Sluices to the River, Glacis, and Retaining Wall of the Glacis of *Vanfittart's* Ravelin, Traverfes, and Places of Arms, *Smith's*, *Pocock's* and *Clive's* Ravelin, Covert Way, and Places of Arms, Artillery Barracks, Main Guard, and Congee Houfe, dreffing the Parapets of the Body of the Place, and repairing.

(Signed) *Archibald Campbell.*

Chief Engineer.

Appendix, No. 5.

APPENDIX, N° 9.

Fort William, 3d January 1772.

At a Conſultation;

PRESENT,

The honourable *John Cartier*, Eſquire, Preſident,

Samuel Middleton, *William Alderſey*, *Philip M. Dacres*, *Thomas Lane*, } Eſquires.

THE Preſident begs leave to make the following Remarks on the extraordinary Letter from Major *Henry Watſon*, referred to the Board by the Military Committee.

I am ſenſible, Gentlemen, that the Letter now laid before us, for our Conſideration, is of that ſerious Nature which requires a clear, candid, and impartial, Explanation, to juſtify our Conduct before our honourable Maſters; for if no Anſwer ſhould be made, it is moſt likely that the ſpecious Arguments ſet forth by Major *Watſon* will be received as certain Facts, and we conſidered to have dealt unfaithfully towards them, or partially towards another.

The Terms entered into with the Brick Contractors of laſt Year were judged the moſt favourable, as well as equitable, that ever had before been offered to the Company, and there was not the leaſt Heſitation made by the Board in accepting them in preference to any other that was offered. The Terms, as you muſt well remember, were, that the Contractor ſhould deliver Eleven Inch Bricks to the Company, at 6. 8. per Thouſand; that the Advances of Money ſhould not be made to him, but the Bricks paid for on Delivery. On the Part of the Company, it was agreed that they ſhould provide Firewood for the Uſe of the Contractor at a certain Rate, which he was to account for to them at particular Periods of his Contract. The Contractor was to deliver Three Crore of Bricks in the Courſe of the Seaſon. The Collector General was requeſted to make Contracts with reſponſible Inhabitants, for a Quantity of Firewood adequate to the burning of ſo many Bricks, as it was imagined the Whole would be cut in the Diſtricts of his Department. The Difficulty of engaging Men to undertake the Whole of this Contract occaſioned a conſiderable Part of the fine Seaſon to elapſe, before the Deliveries of Wood were in any Proportion to the Demand for that Article by the Brick Contractor; and, when all their Agreements were made, ſome Weeks Interruption occurred in the *Ingelee* Diſtricts, that greatly retarded this Buſineſs. This occaſioned not only an immediate but a heavy Loſs to the Contractor, who, concluding that his Supply of Firewood would be ready and ſufficient, had many Lacks of Raw Bricks on the Ground in January laſt, that were entirely deſtroyed by Two Days Rain which fell at that Time. The Remainder of the Seaſon, you muſt all remember, was wet, and unfavourable for the making of Bricks, and the Supply of Wood was then not equal to the Demand of the Brick Contract.

Before the Expiration of the Brick Contract, the Contractor addreſſed the Military Committee, ſetting forth the Diſappointments he had ſuffered, in different Ways, during the Period he held the Contract; and requeſting, that he might either have the Contract continued to him for the enſuing Seaſon, or ſome Conſideration made him for Loſſes and Diſappointments, neither of which had been occaſioned by any Neglect or Inattention of his own. The Military Committee, fully convinced of the Juſtneſs of the Contractor's Repreſentations, were more inclined to give him the Contract for the enſuing Year, as a Compenſation for his Loſſes, than any Recompence in Money; and they were the better diſpoſed to this Meaſure from the juſt and equitable Terms of the Contract in the former Seaſon, and the general Approbation it met with.

I have thought neceſſary ſo far to premiſe, that it may clearly appear wherefore the Military Committee have thought themſelves obliged to conſider the late Contractor as entitled to a Preference with them in the Diſpoſal of the preſent Year's Contract; and, by a particular Detail of Facts, to overſet thoſe Inſinuations of a Defect of Zeal to the Intereſt of our honourable Employers, which ſeem to be implied in the Addreſs now before us.

I muſt do Major *Watſon* the Juſtice to ſay, that his Propoſals are clear, and equally equitable with thoſe of the late Contractor, and by them, if the honourable Company ſhould ever purchaſe the Docks, a conſiderable Saving ſhould be made on Account of the Omiſſion of any Charge for the Excavation of that Earth which would be neceſſary in making the Bricks. But if the Docks ſhould not be purchaſed by the Company, the Terms of each Contract ſtand exactly on the ſame Footing, excepting only the Encouragement which I conſider to be the Duty of Government to give to a Work of this Nature, and to him who conducts it. Were Major *Watſon*'s Terms ever ſo low, his Profeſſion, and being a Servant of the Company, would entirely diſqualify him, by a ſtanding Order of the Company's, from holding any Contract; but as he is engaged in a Work of public Utility, in which a great Expence, as well as a great Riſque, is incurred, I conſider that the Board may have a Power, in ſuch an Inſtance, to wave this particular Prohibition: And I muſt obſerve, that had the former Contractor met with no Diſappointments, from a Failure in our Part of the laſt Contract, I ſhould not have had any Difficulty in my Mind to prefer Major *Watſon*'s Propoſals to any other: But ſuch being the Caſe, it was my Opinion, that ſomething was due to the former Contractor; and I judge, that to give him Half the Contract for the preſent Year, on the ſame Terms it was held the preceding, would be the beſt, the cheapeſt, and moſt equitable Mode of affording him a juſt Satisfaction; and that Major *Watſon* ſhould have the Grant of the other Part of the Contract; *viz.* for burning One Crore and an Half of Bricks. This has been tendered to him, but he has thought proper abſolutely to refuſe it, and for the Reaſons which carry their Force more in Words than in Facts, and are intended more to convey a very ſpecious Idea of the moderate Spirit, and the nicer Feelings of Humanity, than I can think juſtly due to that Gentleman: If I miſtake not, Major *Watſon* engaged to provide Two Crore of Bricks, or indeed any unlimited Quantity that the Company might require; if the Quantity be confined to Two Crore, he has only been deprived of Fifty Lacks from the fixed Quantity for which he would at firſt have engaged; and as he had Aſſurances that he ſhould have Half the Number of Brickmakers and Coolies which were employed by the other Contractor, I am really at a Loſs to imagine Major *Watſon*'s Reaſons for rejecting the Propoſals made to him by the Committee, unleſs he be determined to compel them into his own Meaſures, and obtain a Preference to every other Perſon, or to lay the Blame upon them for diſcouraging ſo uſeful and neceſſary a Work as the Conſtruction of the Docks. Indeed, Gentlemen, I conſider the Style of Major *Watſon*'s Letter to convey Threats of this Nature; and becauſe of the Indulgence which our Repreſentations have obtained to him from the Court of Directors, he conceives himſelf privileged to aſk, nay, to demand, what Favours he pleaſes; without reflecting that it behoves this Board to act with impartial Juſtice to all. The Major's Reaſons may be juſt, his Repreſentations may be well deſerving of Attention; but is the Government to have no other Views but his? To conſider no other Perſon but him? I cannot help declaring, that the Conduct which Major *Watſon* has been pleaſed to obſerve upon this Occaſion has, to me, ſomewhat the Appearance of

Appendix, No. 5.

Preſumption and Obſtinacy; and I doubt not but it will be regarded in the ſame Light by our honourable Employers. The Propoſals which he made in his laſt Addreſs to the Committee, for taking the Contract upon lower Terms than he had at firſt offered, ought not, I think, to have that Weight with the Board which he ſeems very deſirous to give them; becauſe he muſt well have known that our Engagements with the former Contractor were then too far agreed upon to be broke off; as the Kilns were abſolutely forming, and ſeveral Thouſands of Raw Bricks already made, for the Performance of his new Contract.

It is my Duty to inform the Board, that in every Application made to me by Major *Watſon*, relative to the uſeful Work he has undertaken, I have given him every Support in my Power, which was not abſolutely contrary to poſitive Reſtrictions; and I dare ſay he will do me the Juſtice to declare the ſame: But I muſt remark, upon this Occaſion, that the Undertaking of any of the Company's public Contracts, as an Aſſiſtance to the Execution of his Scheme, is a Mode newly thought of by the Major, and which I am perſuaded was never conſidered in the Calculations made by him and Col. *Campbell*, when the Work was originally projected; at leaſt, I have been aſſured by the latter of theſe Gentlemen, that no ſuch Deſign was at that Time intended: But it would now appear, from Major *Watſon*'s Repreſentations, that the executing the Brick Contract is indiſpenſable to the carrying on of this Work; and that we muſt comply with his Requeſt in its full Extent for the Whole of the Contract, otherwiſe it will not anſwer; for he has refuſed to accept of the Half of it upon his own Terms. If the having of this Contract was an Object of ſuch real Importance to the carrying on of his Works, I cannot imagine how the Half of it ſhould become ſo inſignificant as to be rejected. The natural Concluſion is, that Major *Watſon* muſt have every Thing he graſps at, and in the Manner he preſcribes himſelf, otherwiſe he will not ſubmit, though evidently for his own Advantage, to the Arrangements made by Government. As to his Remark, That the Brick Contract being in two Hands would be an endleſs Matter of Controverſy, and an Impediment to the Execution of the Contract; I muſt differ from him on this Subject, and obſerve, in ſupport of my Opinion, that in the Year 1770, when the Contract was held by Four different Perſons, a larger Quantity of Bricks was delivered than in any former Year.

Although well inclined to wiſh the greateſt Succeſs to the Conſtruction of the Docks, both from public and private Motives, it would rather be allowing Major *Watſon* too large a Share of Merit, to conſider him as the only Perſon influenced by the Spirit of Zeal for the Welfare of his Country, and the honourable Company in this Settlement; and though ready to give every Kind of Merit to ſo large an Undertaking, yet I am perſuaded that other Motives, beſides that of Zeal, have ſtimulated him to this Undertaking, and induce him to proceed in the Execution of it.

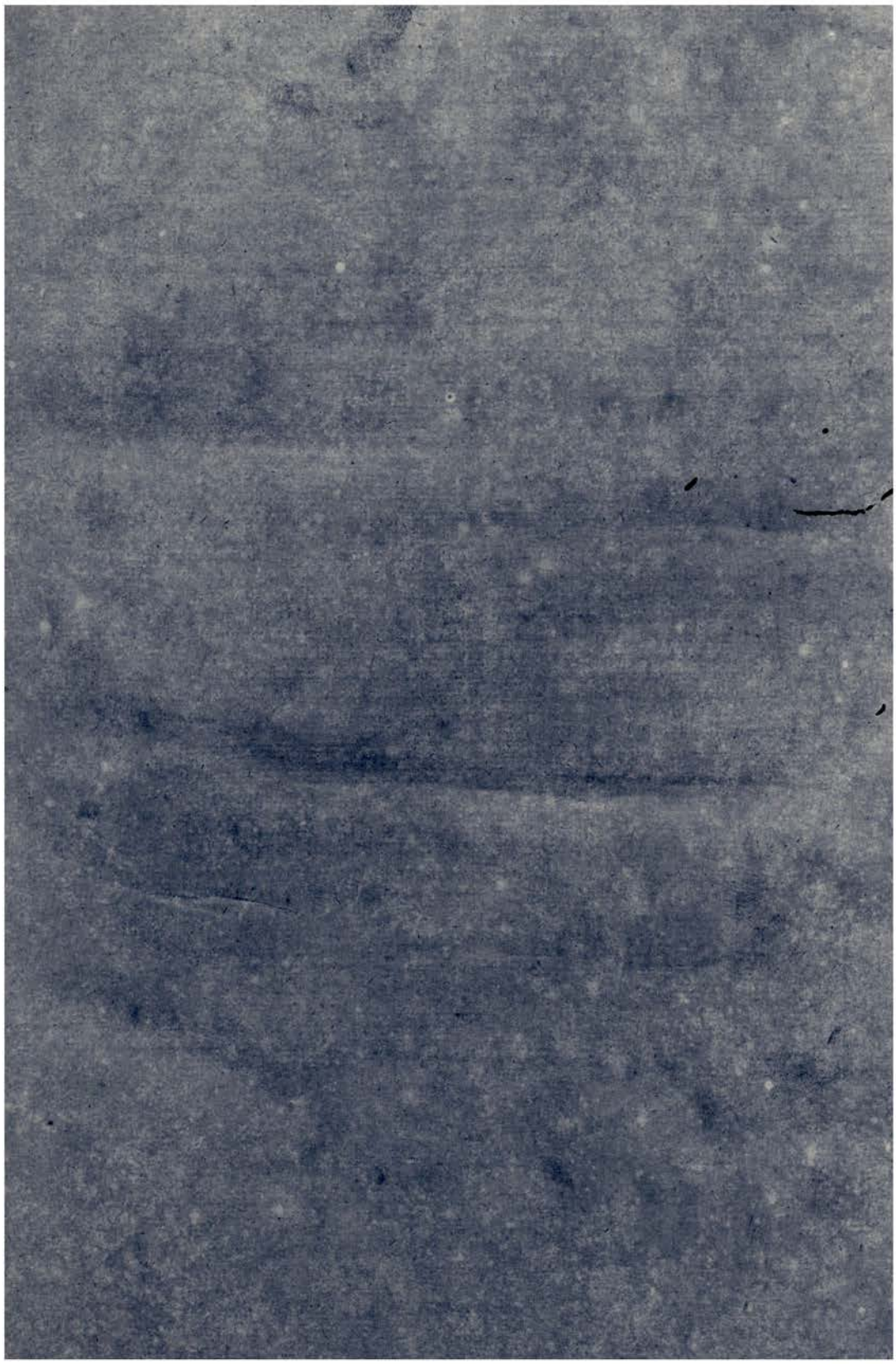
John Cartier.

The Board are unanimouſly of Opinion, that the Preſident's Minute is a clear Elucidation of the whole Proceeding of the Brick Contract, and points out very fully, that Major *Watſon* has no true Cauſe of Complaint; as the Committee have been as much inclined to conſider his Propoſals, and to give every Weight to his particular Situation, as they could do, conſiſtent with Juſtice to the former Contractor: That it would appear that Major *Watſon* ſtudied more his own Conveniency than the Engagements; that Juſtice which the Adminiſtration do conſider themſelves bound to obſerve to all; that his Inſinuations of a Defect of Zeal is equally unjuſt and ill placed, as he has received repeated Inſtances of the ready Alacrity which Government have at all Times been ready to give him, to remove every Obſtacle that may be an Interruption to his Plan of erecting Docks.

19th June, 1773. Errors excepted.

Sam. Wilks.

The End of the FOURTH VOLUME.



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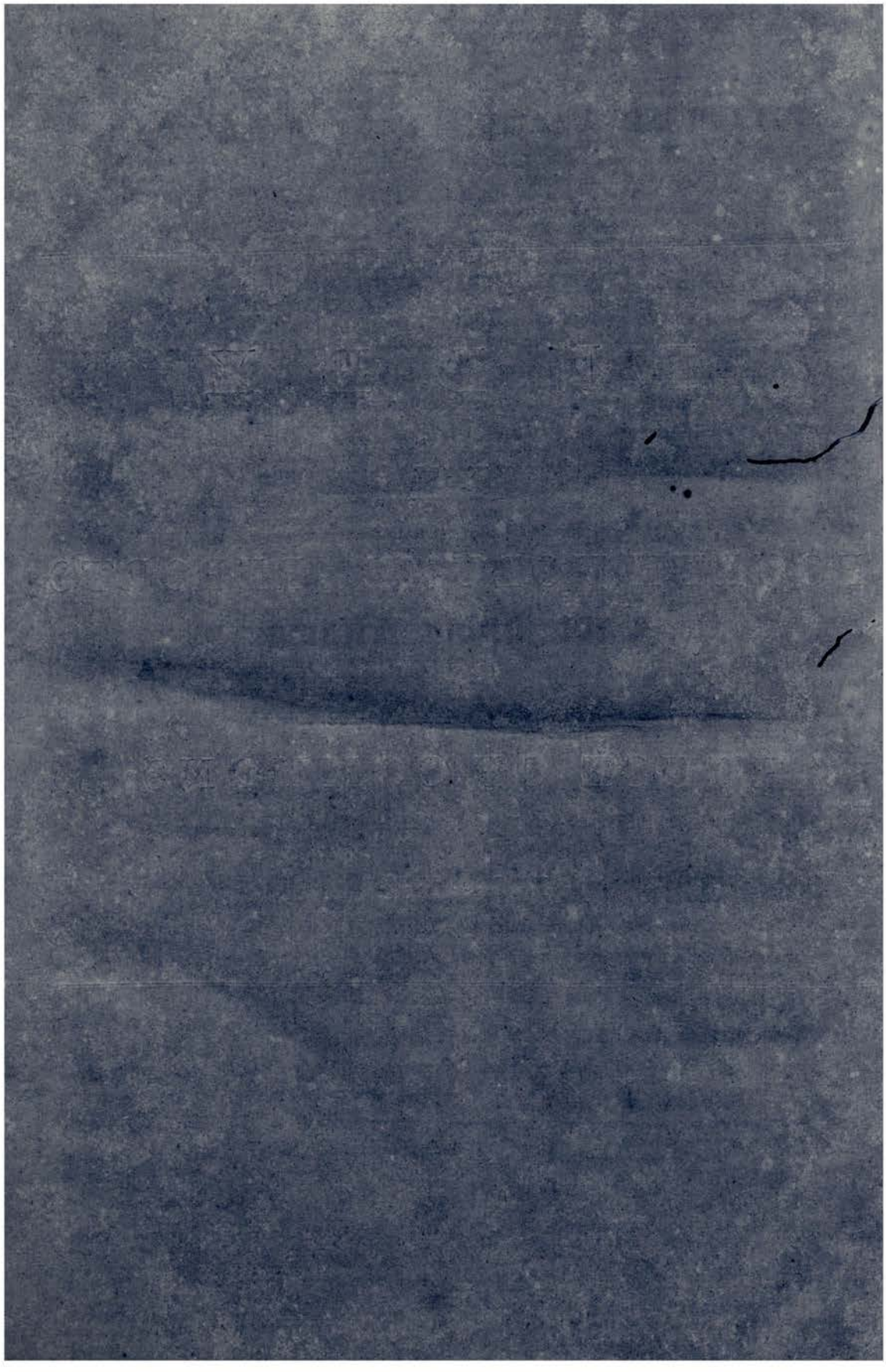
TO THE

FOURTH VOLUME OF REPORTS

OF THE

HOUSE OF COMMONS:

1772---1773.



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